FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR 1893-94 to 1894-95

00134365

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1893-94.

134365

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1895.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

SUMMARY OF CONTENTS.

	PAGE
Abstract Accounts of Receipts and Payments	2 to 21
Detailed Accounts relating to Receipts and Payments:	
Civil	23 to 106, 189 to 192
Military	173 to 186
Public Works	106 to 171; 187 & 188; 193 to 213
General	215 and 216
Detailed Accounts of Debt, etc.	217 to 245

FINANCE AND REVENUE ACCOUNTS, 1893-94.

ALPHABETICAL INDEX.

	PAGE
Absentee Allowances, Account of	96
Adjustment on account of Provincial Services	189
Administration: Account of Charges	66
Advances and Loans, By Imperial Government	228
„ „ By Provincial Governments	230
Advances to Cultivators	229 and 238
Advances under Special Laws	236
Agricultural Works:	
Abstract Account of Gross Receipts (Ordinary)	133
Abstract Account of Ordinary Expenditure	136
Ordinary Expenditure against Capital Account	141
Ordinary Expenditure against Revenue Account	144
Allowance, Exchange Compensation: Abstract showing distribution of charges on account of	216
Annuities in Purchase of Railways	116
Annuities. Superannuation, etc., allowances: Account of Charges	98
Army: Abstract Account of Receipts and Charges	174

Army: Detailed Accounts of Receipts and Charges, as under, *viz.*—	Receipts. Page	Charges. Page
Administration of Martial Law	—	182
Administrative Staff	—	179
Army and Garrison Staff	—	179
Barrack Establishments, Supplies and Services	177	182
Clothing Establishments, Supplies and Services	176	182
Commissariat Establishments, Supplies and Services	176	181
Departmental Pensions	—	185
Ecclesiastical	—	183
Education	177	183
Index Sheet, Section L	173	173
Medical Establishments, Supplies and Services	177	182
Military Pensions to Europeans	—	185
Do. do. to Natives	178	185
Miscellaneous Services	178	184
Ordnance Establishments, Stores and Camp Equipage	177	183
Regimental Pay, Allowances and Charges	176	180
Remount and Veterinary Establishments, Supplies and Services	176	182
Rewards for Military Services	178	184
Sea Transport Charges	178	184
Unadjusted Expenditure	—	185
Volunteer Corps	—	184
Widows' Pensions and Compassionate Allowances	178	185

Army: Statement of Established Strength of the European and Native Army	186
Assessed Taxes: Account of, and of Charges for Collection	39
Assignments and Compensations, Account of	26
Assignments and Refunds, Detailed Statement of	24

PAGE

Balances. Cash Balances, Statement showing distribution of 245
Bills of Exchange drawn on India by Secretary of State: Amount Drawn, Discharged and Outstanding, and Exchange on 244
Buildings and Roads: Detailed Accounts . . . . . 153 to 171
See Civil Buildings, Civil Works, Military Works, Roads and other Works of Communication, and Works of Miscellaneous Public Improvements.
Buildings and Roads: Section K, Index Sheet 135

Capital Expenditure on Railways and Irrigation Works—
Summary Statement 194
Distribution by Provinces . . . . . 8 and 194
„ „ Railways, Details 196
On Irrigation Works, Details 203

Capital Expenditure on Railways and Irrigation Works charged to Revenue—
On Protective Railways 106
On Protective Irrigation Works 107
On Railways, Charged to Revenue in addition to that under Famine Relief and Insurance . 110
Cash Balances, Statement showing Distribution of 245
Civil and Sessions Courts: Detailed Account of Charges 71

Civil Buildings: Classified Abstract of Expenditure—
On New Works from Imperial Funds 155
„ from Provincial Funds 159
„ from Incorporated Local Funds 162
On Repairs from Imperial Funds 156
„ from Provincial Funds 159
„ from Incorporated Local Funds 162
By Civil Department—
On New Works from Imperial Funds 165
„ from Provincial Funds 166
„ from Incorporated Local Funds. 169
On Repairs from Imperial Funds 165
„ from Provincial Funds 167
„ from Incorporated Local Funds 169
Civil Departments, Section D, Index Sheet 65
Civil Funds. Receipts on account of Subscriptions to 97
Payments of pensions of 98
Civil Furlough and Absentee Allowances, Account of 96
Civil Works: Abstract Account of Receipts 146
„ Abstract Account of Expenditure 149
„ Abstract Account of Provincial and Local Fund Receipts 148
„ Abstract Account of Provincial and Local Expenditure 152
„ Abstract Account of Expenditure from Imperial Funds by Civil Department 151
Coinage Operations, Statement of 63
Communications—*See* Roads and other Works of Communication.
Comparative Statement of Principal Sources of Ordinary Revenue 24
Compassionate Allowances, Account of 98
Compensations. Assignments and Compensations, Account of 26
Construction of Protective Railways, Capital Expenditure on 106
Construction of Protective Irrigation Works, Capital Expenditure on 107

Construction of Railways (charged against Revenue in addition to that under Famine Insurance):—
Account of Expenditure 110
Index Sheet, Section G 109
Construction of State Railways, Abstract Account of Capital Expenditure not charged to Revenue 196
Contributions from Native States, Detailed Account of 43
Convict Charges at Port Blair and Nicobars, Details of 72
Criminal Courts: Detailed Account of Charges 71

PAGE

Cultivators. Loans and Advances to, Account of . . . . . 229 and 238
Currency Department. Account of Receipts and Charges 68
Customs Account of Revenue 37
„ Account of Charges for Collection 38

Debt, Deposits and Advances, Sections O to V, Index Sheet 217
Debt:
Account of Public Debt of India bearing Interest, and Interest thereon . . . 48
Obligations of the Government of India bearing Interest, and Interest thereon . . 50
Permanent Debt: Debt Incurred and Discharged during the Year, and Amount Outstanding 218
Service Funds bearing Interest: Sums received from, Repayments and Balances . . 220
Special Loans, Account of 220
Temporary Debt, Account of 220
Treasury Notes: Issues, Payments and Balances 220
Departmental and Judicial Deposits: Receipts, Payments and Balances 223
Deposits of Sinking Funds 222
District and other Local Fund Committees, Loans to . . . . . 229 and 233

East Indian Railway:
Capital Account of 198
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . 116
Revenue and Expenditure . . . . . 112 to 115
Sinking Fund 219
Eastern Bengal Railway:
Capital Account of 199
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . 116
Revenue and Expenditure . . . . . 112 to 115
Sinking Fund 219
Ecclesiastical: Account of Charges in Civil Department 80
„ „ in Military Department 183
Education: Account of Receipts and Charges in Civil Department 79
„ „ „ in Military Department . . 177 and 183
England, Details of Expenditure in 10
Establishments of the Public Works Department, Detailed Account of Expenditure on . 206
„ „ Abstract Account showing percentage on Outlay 210
Exchange Compensation Allowance, Abstract showing distribution of charges on account of . 216
„ „ Index Sheet 215
Exchange on Remittance Transactions with London, Gain by, Account of 101
Excise Revenue: Account of, and Charges for Collection 35
Excluded Local Funds: Receipts, Payments and Balances 222
Expenditure: Abstract Accounts . . . . . 6, 13, 15, 17 and 19
Expenditure not charged to Revenue: Section N, Index Sheet 193

Famine Relief and Insurance, Section F, Index Sheet 105
Account of Famine Relief Charges 106
Capital Expenditure on Construction of Protective Irrigation Works . . . 107 and 108
Capital Expenditure on Construction of Protective Railways 106
Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works 108
Forest Revenue and Expenditure, Account of 40

Gain by Exchange on Remittance Transactions with London 101
General Account of Revenue and Expenditure and Receipts and Disbursements . . 2
General Administration: Account of Charges 66
Guaranteed Railways:
Detailed Account of Charges for Surplus Profits, Land and Supervision . . . 118
Exchange on Transactions with London, Gain by 101

PAGE

Guaranteed Railways—*continued.*
Expenditure on Account of Interest 114
Guaranteed Interest and Net Revenue 119
Net Traffic Receipts 113
Railway Funds: Receipts, Payments and Balances 222
Receipts and payments on Capital Account 240
Revenue and Expenditure on account of . . . . . 112 to 115

High Courts and Chief Court: Detailed Account of Charges 71

Imperial Expenditure: Abstract Account 13
„ Distribution by Provinces 15
Imperial Revenue: Abstract Account 12
„ Distribution by Provinces 14
Incorporated Local Funds, Account of Receipts, Disbursements and Balances . . . 191
„ „ Debt Accounts . . . . . 223 to 227
India and England, Miscellaneous Account between 242
Indian Telegraph Department: Working and Maintenance 59
Indian Troop Service. Account of Charges 184
Indo-European Telegraph: Account of Receipts and Charges . . . . . 55 and 56
„ Gulf Section: Details of Working and Maintenance . . . 61
„ Persian Section: Details of Working and Maintenance . . 61
Indo-European Telegraph Line, Capital Cost of 59
Interest: Account of Receipts 46
Interest Charges, Statement showing distribution of 49
Interest on Capital deposited by Companies, Account of 117
Interest on Obligations of the Government of India 50
Interest on the Public Debt of India 48
Interest, Section B, Index Sheet 45

Irrigation:
Account of Direct Receipts from Major Works 122
Account of Gross Receipts from Minor Works and Navigation 128
Capital Expenditure on Construction not charged to Revenue, Detailed Account of . 203
„ Distribution by Provinces . . . . . 8 and 194
Capital Expenditure on Construction of Protective Irrigation Works 107
Receipts from Minor Works and Navigation: Summary 134
Expenditure on Minor Works and Navigation: Abstract Account 135
„ „ Summary 137
Expenditure from Imperial and Provincial Funds against Capital Account of Minor Works and Navigation: Detailed Account 138
Expenditure from Imperial and Provincial Funds against Revenue Account of Minor Works and Navigation: Detailed Account 142
Expenditure on Establishments 206
Expenditure on Tools and Plant 212
Financial Results (Major Irrigation Works) 126
Index Sheet, Section J 121
Working Expenses and Maintenance of Major Works: Abstract Account . . . 123
Working Expenses and Maintenance of Major Works: Detailed Account . . . 124

Jails: Detailed Account of Charges 72
Land and Supervision of Guaranteed Railways 118
Land-holders and Notabilities, Loans to . . . . . 229 and 234
Land Revenue, Abstract Account of 27
„ Charges for Collection 28
Law, Administration of Martial 182
Law and Justice: Account of Receipts 69
„ Account of Charges 70
Loans and Advances by Imperial Government 228
Loans and Advances by Provincial Governments 230
Loans to Native States, and Presidency Corporations, etc., Account of 228

PAGE

Loans, Special, Account of 220
Local Funds. Excluded—Account of Receipts, Disbursements and Balances . . . 222
„ Incorporated—Receipts, Payments and Balances 191
Local Expenditure: Abstract Account 13
„ Distribution by Provinces 19
Local Funds, Loans to 233
Local Revenue: Abstract Account 12
„ Distribution by Provinces 18
Local Surpluses and Deficits 191

Marine: Account of Receipts 74
„ Account of Charges 75
„ Charges in the Civil Departments 77
Medical: Account of Receipts and Charges in Civil Department 81
„ „ in Military Department . . . 177 and 182
Medical Funds. Receipts of Subscriptions to 97
„ Payments of Pensions of 98
Message Revenue: Telegraph, Details of 57
Military Funds. Receipts of Subscriptions to 97
„ Payments of Pensions of 98
Military Works:
Abstract Account of Receipts 146
Abstract Account of Expenditure 149
Classified Abstract of Expenditure on New Works 153
Classified Abstract of Expenditure on Repairs 154
Minor Departments: Scientific and other Minor Departments. Account of Receipts . . 84
„ Account of Charges 85
Mint: Account of Receipts and Charges, and of Coinage Operations 63
Miscellaneous Accounts between India and England, Abstract Statement of . . . 242
Miscellaneous Receipts, Account of 102
„ Charges, Account of 103
Miscellaneous Public Improvements. *See* Works of.
Miscellaneous Railway Expenditure, Account of 120
Miscellaneous, Section E, Index Sheet 87
Mofussil Municipalities, &c., Loans to . . . . . 228 and 230

Native States, &c., Loans to 228
Navigation Works. *See* Irrigation.
North-Western Railway:
Capital Account of 201
Detailed Statement of Charges for Interest on Debt and Annuities in purchase of . 116
Revenue and Expenditure . . . . . 112 to 115

Obligations of the Government of India and Interest thereon 50
Opium Revenue, Account of 30
„ Account of Charges in connection with 31
Opium Store (Bengal), Account of 30
Ordinary Expenditure: Abstract Accounts . . . . . 6, 13, 15, 17 and 19
Ordinary Revenue: Abstract Accounts . . . . . 4, 12, 14, 16 and 18
Ordinary Revenue, Comparative Statement of Principal Sources of 24
Oude and Rohilkund Railway:
Capital Account 200
Detailed Statement of Charges for Interest on Debt 117
Revenue and Expenditure . . . . . 112 to 115

Paper Currency: Account of Receipts and Charges 68
Pensions. Charges in Civil Department 98
„ Charges in Military Department 185
„ Receipts in aid of 97

PAGE

Permanent Debt, Account of 218
Police: Account of Receipts and Charges 73
Political Agencies and other Foreign Services: Account of Charges 82
Political Pensions, Account of 88
Port Funds, Loans to 232
Post Office: Account of Receipts and Charges 54
Post Office, Telegraph and Mint, Section C, Index Sheet 53
Presidency Corporations, including Port Trusts, &c., Loans to 228
Printing, Account of Receipts and Charges for 99
Protective Works—
„ Irrigation: Abstract Account of Capital Expenditure 107
„ Irrigation: Detailed Account of Capital Expenditure on—charged as Ordinary 108
„ Railways: Abstract Account of Capital Expenditure 106
„ Railways and Irrigation: Summary of Capital Expenditure on . . 108
Provincial Adjustment, Section M, Index Sheet 189
Provincial Advances and Loans, Account of 230
Provincial and Local Surpluses and Deficits 192
Provincial Expenditure: Abstract Account 13
„ Distribution by Provinces 17
Provincial Rates: Account of, and Charges for Collection 36
Provincial Receipts, Disbursements and Balances, Account of 190
Provincial Revenue: Abstract Account 12
„ Distribution by Provinces 16
Public Debt of India . . . . . 48 and 218

Railway Companies: Receipts and Payments on Capital Account 240
Railway Funds: Receipts, Payments and Balances 222
Railway Revenue Account: Section H, Index Sheet 111
Railways. *See* Guaranteed Railways, State Railways, and Subsidized Companies.
Receipts and Disbursements, General Account of 2
Receipts and Disbursements other than Revenue and Expenditure 20
Red Sea Telegraph 56
Redemption of Liabilities, State Railways 205
Refunds and Assignments, Detailed Statement of 24
Refunds and Drawbacks, Account of 25
Registration: Account of Receipts and Charges 42
Remittance Transactions with London, Gain by Exchange on 101
Revenue: Abstract Accounts . . . . . 4, 12, 14, 16 and 18
Revenue (Ordinary), Comparative Statement of Principal Sources of 24
Revenue and Expenditure, General Account of 2
Revenue, Principal Heads of, Section A, Index Sheet 23
Roads and other Works of Communication: Classified Abstract of Expenditure—
On New Works from Imperial Funds 157
„ from Provincial Funds 160
„ from Incorporated Local Funds 163
On Repairs from Imperial Funds 157
„ from Provincial Funds 160
„ from Incorporated Local Funds 163
By Civil Department—
On New Works from Imperial Funds 165
„ from Provincial Funds 167
„ from Incorporated Local Funds 170
On Repairs from Imperial Funds 166
„ from Provincial Funds 167
„ from Incorporated Local Funds 170

Salt Revenue, Account of 31
„ Charges for Collection, including Manufacturing Charges and Cost of Salt . 32

PAGE

Salt Store, Account of 33
Savings Banks and Special Accounts: Receipts, Payments and Balances 221
" " Interest on 50
Scientific and other Minor Departments: Account of Receipts 84
" " Account of Charges 85
Secretariats, Details of Charges under 67
Secretary of State's Bills on India 244
Service Funds and Savings Banks, Abstract of Interest on 52
Service Funds bearing Interest: Sums received from, Repayments and Balances . . 220
Scinde, Punjab and Delhi Railway:
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . . 116
Sinking Fund 219
Sinking Funds, Deposits, Account of 222
South Indian Railway:
Capital Account of 202
Detailed Statement of Charges for Interest on Debt 117
Revenue and Expenditure . . . . . 112 to 115
Special Defence Works, Expenditure on 188
" " Section L. L., Index Sheet 187
Special Loans. Account of 220
Stamp Revenue: Account of, and Charges for Collection 34

State Railways:
Account showing the Working of Railways in India, their gross earnings and working expenses and their financial results 112
Annuities in Purchase of Railways: Statements showing Charges for 116
Capital Expenditure not charged against Revenue, Distribution by Provinces . 8 and 194
Capital Expenditure on Construction of Protective Railways 106
Capital Expenditure on Construction of Railways (charged against Revenue in addition to that under Famine Insurance) 110
Interest on Capital deposited by Companies, Account of 117
Interest on Debt . . . . . 49 and 114
Interest on Debt, East Indian, Eastern Bengal and North-Western Railways . . 116
Interest on Debt, Oude and Rohilkund and South Indian Railways 117
Miscellaneous Railway Expenditure 120
Receipts and Payments on Capital Account 240
Redemption of Liabilities 205
Stationery and Printing: Account of Receipts and Charges 99

Subsidized Companies:
Account of Repayments of Advances of Interest 119
Expenditure for Land and Subsidy 119
Interest chargeable against Companies on Advances, Account of 117
Interest on Capital deposited by Companies, Account of 117
Receipts and Payments on Capital Account 240
Superannuation, Retired and Compassionate Allowances: Account of Charges . . 98
" " " Receipts in aid of . . . 97
Survey of India, Details of Charges under 85

Telegraph: Account of Receipts and Charges 55
Telegraph Lines, Cost of 57
Telegraph Lines (Departmental and Railway), Construction Charges of 58
Telegraphic Transfers on India 244
Temporary Debt, Account of 220
Territorial and Political Pensions, Account of 88
Tools and Plant, Expenditure on 212
Tour Charges, Details of 67
Transport Charges. (Military) 184

PAGE

Treasury Notes. Account of 220
Tributes and Contributions from Native States, Detailed Account of 43

Works of Communication. *See* Roads and other Works of Communication.

Works of Miscellaneous Public Improvements: Classified Abstract of Expenditure—
On New Works from Imperial Funds 158
„ from Provincial Funds 161
„ from Incorporated Local Funds 164
On Repairs from Imperial Funds 158
„ from Provincial Funds 161
„ from Incorporated Local Funds 164
By Civil Department—
On New Works from Imperial Funds 166
„ from Provincial Funds 168
„ from Incorporated Local Funds 171
On Repairs from Imperial Funds 166
„ from Provincial Funds 168
„ from Incorporated Local Funds 171

GENERAL ACCOUNTS

	Pages
1.—General Account of Receipts and Disbursements	2 and 3
2.—Statement of Revenue by Major Heads	4 and 5
3.—Statement of Expenditure by Major Heads	6 to 9
4.—Statement of Expenditure in England	10 and 11
5.—Account of Revenue and Expenditure in India, distinguishing Imperial, Provincial, and Local	12 and 13
6.— „ of Imperial Revenue and Expenditure	14 and 15
7.— „ of Provincial „ „	16 and 17
8.— „ of Local „ „	18 and 19
9.— „ of Receipts and Disbursements other than Revenue and Expenditure	20 and 21

No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	25,589,609		
Opium	6,627,571		
Salt	8,228,876		
Stamps	4,509,351		
Excise	5,388,573		
Other Heads	9,849,620		
TOTAL, PRINCIPAL HEADS		23	60,193,600
Interest		45	875,487
Post Office, Telegraph, and Mint		53	2,747,714
Receipts by Civil Departments		65	1,631,302
Miscellaneous		87	999,149
Railways		111	20,296,973
Irrigation		121	2,296,409
Buildings and Roads		145	674,354
Receipts by Military Department		173	850,226
TOTAL REVENUE . RX.			90,565,214
Debt, Deposits, and Advances:			
Permanent Debt (Net) incurred		217	4,043,311
Temporary Debt (Net) incurred		217	6,000,000
Unfunded Debt (Net)		217	559,960
Deposits and Advances (Net)		217	4,344,848
Loans and Advances by Imperial Government (Net)		217	1,021,591
Secretary of State's Bills drawn		217	9,530,235
TOTAL RECEIPTS			116,065,159
Balance on April 1st—India	Rx. 15,271,756		
England	£ 2,268,388	217	17,540,144
GRAND TOTAL			133,605,303

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1894.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,865,577
Interest	45	4,446,369
Post Office, Telegraph, and Mint	53	2,550,670
Salaries and Expenses of Civil Departments	65	14,637,840
Miscellaneous Civil Charges	87	5,646,877
Famine Relief and Insurance	105	1,117,801
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	109	73,903
Railway Revenue Account	111	21,832,476
Irrigation	121	2,862,567
Buildings and Roads	145	5,810,852
Army Services	173	23,253,597
Special Defence Works	187	324,974
TOTAL		92,423,503
	Rx.	
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	100,777	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*412,068*	
	189	*311,291*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		92,112,212
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	193	3,621,252
Debt, Deposits, and Advances:—		
Loans and Advances by Provincial Governments (Net Advances)	217	195,799
Capital of Railway Companies (Net Payments)	217	711,466
Remittances (Net)	217	138,246
Secretary of State's Bills paid	217	9,960,176
TOTAL DISBURSEMENTS		106,739,151
Balance on March 31st—India Rx. 25,565,588		
England £ 1,300,564	217	26,866,152
GRAND TOTAL		133,605,303

	Rx.
Revenue	90,565,214
Expenditure chargeable thereon	92,112,212
DEFICIT	1,546,998

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Land Revenue	13A	27	175,044	692,222	2,331,915	561,728	1
Opium	14A	30	11	24,004	36,255	40,174	2
Salt	15A	31	1,838,656	...	167,590	...	3
Stamps	16	34	54,733	175,214	156,094	84,717	4
Excise	17	35	95,591	279,367	397,713	272,519	5
Provincial Rates	18	36	11,051	99,204	101,044	61,121	6
Customs	19A	37	...	...	523,608	...	7
Assessed Taxes	20	39	148,272	49,727	83,808	27,183	8
Forest	21	40	65,584	113,448	578,510	48,850	9
Registration	22	42	2,168	12,170	5,733	4,737	10
Tributes from Native States	23	43	210,788	24,290	29,186	10,010	11
TOTAL			2,601,898	1,469,646	4,411,456	1,111,039	12
Interest:	24	46	338,304	4,914	4,276	170	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,553,651	875	14	...	14
Telegraph	28	55	955,696	...	...	...	15
Mint	29	63	72,306	...	...	...	16
TOTAL			2,581,653	875	14	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	39,835	41,196	74,145	14,486	18
Police	32	73	1,778	20,591	26,668	15,289	19
Marine	33A	74	25,357	...	27,438	1	20
Education	34	79	1,303	8,635	2,392	4,504	21
Medical	36A	81	976	1,666	1,864	41	22
Scientific and other Minor Departments	38A	84	11,146	1,679	161	7,543	23
TOTAL			80,395	73,767	132,668	41,864	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	85,248	6,063	4,144	2,113	25
Stationery and Printing	42A	99	12,625	3,766	5,576	575	26
Exchange	43	101	106,920	...	...	...	27
Miscellaneous	44A	102	50,027	10,525	43,971	17,373	28
TOTAL			254,820	20,354	53,691	20,061	29
Railways:							
State Railways (Gross Receipts)	49	112	7,455,915	795,336	647,086	9,390	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,383,812	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,839,727	795,336	647,086	9,390	33
Irrigation:							
Major Works:							
Direct Receipts	56	122	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	134	6,216	...	10,050	...	36
TOTAL			6,216	...	10,050	...	37
Buildings and Roads:							
Military Works	61	146	36,175	13	6,115	420	38
Civil Works	61	146	7,869	15,043	27,343	17,137	39
TOTAL			44,044	15,056	33,458	17,557	40
Receipts by Military Department:							
Army:							
Effective	63	174	495,250	...	...	...	41
Non-Effective	63	174	43,521	...	...	...	42
TOTAL			538,771	...	...	...	43
Total Revenue			17,285,828	2,379,948	5,292,699	1,200,081	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the expenses of the British Representatives

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore ·6498652.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1894.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,871,432	5,936,875	2,423,636	4,957,001	4,639,756	25,589,609	...	...	25,589,609
2	4,868,237	49,168	5,127	...	1,604,595	6,627,571	...	...	6,627,571
3	2,374,133	...	...	1,629,776	2,218,721	8,228,876	...	...	8,228,876
4	1,597,671	724,973	413,377	743,243	559,329	4,509,351	...	...	4,509,351
5	1,214,817	572,202	197,133	1,287,466	1,071,765	5,388,573	...	...	5,388,573
6	878,221	944,423	423,896	678,181	317,430	3,514,571	...	...	3,514,571
7	540,859	...	...	174,182	443,724	1,682,373	...	...	1,682,373
8	442,320	238,782	140,696	225,171	383,212	1,739,171	...	...	1,739,171
9	80,161	170,986	91,330	194,718	379,435	1,723,022	...	...	1,723,022
10	138,914	42,129	30,129	119,919	60,247	416,146	...	...	416,146
11	...	...	27,751	344,952	127,360	774,337	...	...	774,337
12	16,006,765	8,679,538	3,753,075	10,354,609	11,805,574	60,193,600	...	...	**60,193,600**
13	183,456	33,282	29,633	59,565	205,321	858,921	10,041	6,525	**875,487**
14	1,142	...	5,581	...	...	1,561,263	...	...	1,561,263
15	...	...	...	...	...	955,696	2,061	1,339	959,096
16	...	...	...	...	155,049	227,355	...	...	227,355
17	1,142	...	5,581	...	155,049	2,744,314	2,061	1,339	**2,747,714**
18	170,471	104,820	63,984	106,352	63,307	678,596	...	...	678,596
19	94,262	50,662	79,275	49,604	79,402	417,531	...	...	417,531
20	93,373	...	...	3	6,252	152,424	...	...	152,424
21	61,491	28,124	11,434	40,138	58,157	216,178	...	...	216,178
22	20,453	16,676	4,776	11,281	14,211	71,944	1,934	1,257	75,135
23	20,179	16,319	12,511	17,283	3,690	90,511	562	365	91,438
24	460,229	216,601	171,980	224,661	225,019	1,627,184	2,496	1,622	**1,631,302**
25	26,066	21,296	12,700	18,209	40,313	216,152	97,904	63,625	377,681
26	17,127	8,287	11,641	14,295	10,606	84,498	...	...	84,498
27	...	...	...	...	...	106,920	...	...	106,920
28	122,647	32,548	21,017	74,769	48,589	421,466	5,203	3,381	430,050
29	165,840	62,131	45,358	107,273	99,508	829,036	103,107	67,006	**999,149**
30	1,851,751	1,407,082	3,031,472	1,054,626	626,069	16,878,727	230	150	16,879,107
31	...	...	...	...	...	3,383,812	...	...	3,383,812
32	...	...	...	34,054	...	34,054	...	...	34,054
33	1,851,751	1,407,082	3,031,472	1,088,680	626,069	20,296,593	230	150	**20,296,973**
34	167,262	585,353	515,912	29,700	51,458	1,349,685	...	...	1,349,685
35	...	117,498	21,899	531,491	76,038	746,926	...	...	746,926
36	88,693	17,447	33,525	18,619	25,248	199,798	...	...	199,798
37	255,955	720,298	571,336	579,819	152,744	2,296,409	...	...	**2,296,409**
38	15	68	407	273	2,408	45,894	...	...	45,894
39	97,090	83,950	71,743	116,739	148,933	585,847	25,828	16,785	628,460
40	97,105	84,018	72,150	117,012	151,341	631,741	25,828	16,785	674,354
41	...	...	...	125,958	73,274	694,482	39,636	25,758	759,876
42	...	...	...	15,863	14,377	73,761	10,055	6,534	90,350
43	...	...	...	141,821	87,651	768,243	49,691	32,292	**850,226**
44	19,022,243	11,202,950	7,680,585	12,673,431	13,508,276	90,246,041	193,454	125,719	90,565,214

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the
at the principal Native Courts in India.

exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other
rate of Exchange. During the year this average rate was 1*s.*—2·5466429*d.* per Rupee, *see* page 244, and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Direct Demands on the Revenues:							
Refunds and Drawbacks	11	25	13,055	4,446	23,835	1,870	1
Assignments and Compensations	12	26	319,477	7,043	4	4,839	2
Charges in respect of collection, *viz.*:							
Land Revenue	13B	28	51,062	169,291	439,506	100,587	3
Opium (including cost of Production)	14C	31	1,263	...	...	...	4
Salt (including cost of Production)	15B	32	112,010	...	664	...	5
Stamps	16	34	—*78,831*	7,548	4,517	3,625	6
Excise	17	35	2,571	4,603	10,403	1,060	7
Provincial Rates	18	36	...	...	3,049	273	8
Customs	19B	38	...	...	18,030	...	9
Assessed Taxes	20	39	375	...	2,105	112	10
Forest	21	40	58,452	91,778	185,415	26,750	11
Registration	22	42	669	4,279	2,688	2,590	12
TOTAL			480,103	288,988	690,216	141,706	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	—*347,849*	3,860	1,194	50	14
Interest on other Obligations	26	50	401,382	154	1,142	19	15
TOTAL			53,533	4,014	2,336	69	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,267,466	6,777	13,599	4,158	17
Telegraph	28	55	672,178	...	...	...	18
Mint	29	63	41,326	...	...	...	19
TOTAL			1,980,970	6,777	13,599	4,158	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	441,498	55,740	114,669	34,624	21
Law and Justice	31B	70	171,491	137,802	326,967	65,880	22
Police	32	73	58,384	149,382	934,490	133,237	23
Marine (including River Navigation)	33B	75	145,948	...	86,471	5,907	24
Education	34	79	16,370	60,039	61,355	36,522	25
Ecclesiastical	35	80	16,464	5,001	9,586	1,568	26
Medical	36B	81	25,498	37,633	48,093	28,180	27
Political	37	82	585,431	4,433	40,146	15,198	28
Scientific and other Minor Departments	38B	85	226,113	6,864	9,027	4,789	29
TOTAL			1,687,197	456,894	1,630,804	325,905	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	27,367	25,812	15,804	1,631	31
Civil Furlough and Absentee Allowances	40	96	955	...	129	...	32
Superannuation Allowances & Pensions	41B	98	52,193	26,466	33,108	8,902	33
Stationery and Printing	42B	99	—*127,556*	20,527	54,067	8,975	34
Miscellaneous	44B	103	48,019	5,690	17,312	11,267	35
TOTAL			978	78,495	120,420	30,775	36
Famine Relief and Insurance:							
Famine Relief	45	106	...	...	...	...	37
Construction of Protective Railways	46	106	...	...	...	...	38
Construction of Protective Irrigation Works	47A	107	...	...	...	...	39
TOTAL			...	...	...	...	40
Carried over			4,202,781	835,168	2,457,375	502,613	41

(*a*) *See* foot-note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follow

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	—*238,318*
Under Railway Revenue Account	(*c*)3,346,574
Under Irrigation	1,165,558
	4,273,814

(*c*) Includes Rx. 19,415 charged to
(*d*) Includes £216,948 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1894.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	64,390	21,636	8,112	35,790	82,886	256,020	...	...	256,020
2	29,275	32,894	14,558	116,131	1,004,039	1,528,260	...	...	1,528,260
3	472,522	777,660	382,210	959,562	669,073	4,021,473	85	55	4,021,613
4	1,870,650	...	...	...	2,585	1,874,498	1,278	831	1,876,607
5	2,684	...	...	199,643	157,462	472,463	1,177	765	474,405
6	63,171	16,480	19,071	32,502	24,341	92,424	38,875	25,263	156,562
7	64,854	9,217	5,185	60,507	34,893	193,293	50	32	193,375
8	43,548	702	363	...	5,874	53,809	...	...	53,809
9	54,250	...	...	17,553	53,680	143,513	135	88	143,736
10	17,879	2,098	1,131	2,051	5,309	31,060	...	...	31,060
11	40,393	96,070	63,617	135,547	206,285	904,307	1,273	827	906,407
12	78,550	20,558	9,497	76,144	28,748	223,723	...	...	223,723
13	2,802,166	977,315	503,744	1,635,430	2,275,175	9,794,843	42,873	27,861	9,865,577
14	14,326	28,923	21,305	17,936	21,937	—*238,318*	2,505,280	1,628,094	3,895,056
15	14,502	73,188	8,300	5,446	46,825	550,958	215	140	551,313
16	28,828	102,111	29,605	23,382	68,762	312,640	2,505,495	1,628,234	4,446,369
17	37,069	18,281	19,968	8,217	10,348	1,385,883	103,993	67,581	1,557,457
18	...	...	...	...	...	672,178	139,378	90,577	902,133
19	...	...	...	...	42,262	83,588	4,541	2,951	91,080
20	37,069	18,281	19,968	8,217	52,610	2,141,649	247,912	161,109	2,550,670
21	231,001	162,753	133,550	159,498	185,799	1,519,132	265,812	172,742	1,957,686
22	1,089,501	641,352	411,638	558,430	517,082	3,920,143	224	146	3,920,513
23	585,839	699,221	386,325	437,129	534,686	3,918,693	662	430	3,919,785
24	94,114	...	...	12,357	4,511	349,308	245,443	159,505	754,256
25	365,449	195,052	136,399	273,151	324,690	1,469,027	1,657	1,077	1,471,761
26	17,986	25,498	25,051	38,695	36,527	176,376	137	89	176,602
27	184,407	125,433	94,015	259,456	165,254	967,969	6,760	4,393	979,122
28	6,789	14,414	155,767	7,943	99,479	929,600	21,958	14,270	965,828
29	51,382	25,562	33,168	43,331	26,122	426,358	39,960	25,969	492,287
30	2,626,468	1,889,285	1,375,913	1,789,990	1,894,150	13,676,606	582,613	378,621	14,637,840
31	112,461	104,932	33,584	75,678	74,959	472,228	21,950	14,265	508,443
32	28	58	...	86	292	1,548	197,521	128,362	327,431
33	185,755	191,329	92,508	143,609	176,677	910,547	1,784,051	1,159,393	3,853,991
34	327,866	59,141	48,318	104,704	102,154	598,196	51,510	33,475	683,181
35	36,613	19,468	12,934	48,724	29,167	229,194	27,055	17,582	273,831
36	662,723	374,928	187,344	372,801	383,249	2,211,713	2,082,087	1,353,077	5,646,877
37	265	...	...	223	8	496	...	...	496
38	...	...	...	1,060,954	...	1,060,954	...	...	1,060,954
39	...	2,060	2,087	40,063	11,834	56,044	186	121	56,351
40	265	2,060	2,087	1,101,240	11,842	1,117,494	186	121	1,117,801 (*b*)
41	6,157,519	3,363,980	2,118,661	4,931,060	4,685,788	29,254,945	5,461,166	3,549,023	38,265,134

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,505,280	1,628,094	3,895,056
(*d*) 1,214,411	789,203	5,350,188
...	...	1,165,558
3,719,691	2,417,297	10,410,802

(*b*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies :—

Indian Midland Railway	Rx.	275,194
Bengal-Nagpur Railway	,,	96,574
		371,768

State Railways—"Interest on Capital deposited by Companies."
chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			4,202,781	835,168	2,457,375	502,613	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	48	110	...	...	...	2,254	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	114	2,657,427	432,829	421,267	7,632	3
Interest on Debt . . .	25	48	3,114,405	...	212,754	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	523,911	10,576	...	7,065	8
Interest	49A	114	2,495	...	...	...	9
Subsidized Companies: Land, etc. .	54A	119	...	...	...	10,042	10
Miscellaneous Railway Expenditure .	55	120	30,658	2,801	24,089	...	11
TOTAL .			6,328,896	465,621	658,110	24,739	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	123	...	...	...	...	13
Interest on Debt . . .	25	48	629,633	...	...	...	14
Minor Works and Navigation .	60	135	16,216	...	113,984	...	15
TOTAL .			645,849	...	113,984	...	16
Buildings and Roads:							
Military Works	62	149	868,490	1,309	181,652	8,122	17
Civil Works	62	149	141,620	219,359	734,367	340,108	18
TOTAL .			1,010,110	220,668	916,019	348,230	19
Army Services:							
Army:							
Effective	63	175	9,012,132	...	...	...	20
Non-Effective	63	175	458,108	...	...	...	21
TOTAL .			9,470,240	...	...	...	22
Special Defence Works . .	65	188	162,947	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			21,820,823	1,521,457	4,145,488	877,836	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	1,467	...	...	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	192	...	*60,932*	*96,530*	*9,126*	26
Total Expenditure charged against Revenue			21,822,290	1,460,525	4,048,958	868,710	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	194	734,445	—9,419	249,606	67,005	28
Irrigation Works. . . .	69	194	...	...	...	...	29
TOTAL .			734,445	—9,419	249,606	67,005	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1894—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,157,519	3,363,980	2,118,661	4,931,060	4,685,788	29,254,945	5,461,166	3,549,023	38,265,134
2	...	...	...	63,993	7,656	73,903	...	...	73,903
3	987,117	711,538	1,908,197	698,099	439,869	8,263,975	...	...	8,263,975
4	...	...	...	...	...	3,327,159	997,463	648,216	4,972,838
5	...	...	...	...	...	...	1,695,547	1,101,877	2,797,424
6	...	...	...	...	...	...	216,948	140,987	357,935
7	...	12,394	...	...	...	31,809	679,635	441,671	1,153,115
8	11,477	11,930	...	12,568	27,731	605,258	...	...	605,258
9	...	...	...	...	...	2,495	2,154,720	1,400,277	3,557,492
10	1,229	3,933	...	5,796	...	21,000	...	...	21,000
11	11,501	5,382	21,898	7,110	...	103,439	...	...	103,439
12	1,011,324	745,177	1,930,095	723,573	467,600	12,355,135	5,744,313	3,733,028	21,832,476
13	145,518	254,665	231,340	116,821	40,613	788,957	...	...	788,957
14	244,148	291,777	...	...	...	1,165,558	...	...	1,165,558
15	149,330	25,290	71,266	314,967	215,412	906,465	962	625	908,052
16	538,996	571,732	302,606	431,788	256,025	2,860,980	962	625	2,862,567
17	2,542	3,068	57,688	11,953	19,444	1,154,268	15,965	10,375	1,180,608
18	764,972	571,707	431,446	647,003	633,796	4,484,378	88,411	57,455	4,630,244
19	767,514	574,775	489,134	658,956	653,240	5,638,646	104,376	67,830	5,810,852
20	...	...	...	3,153,991	2,860,047	15,026,170	2,167,670	1,408,693	18,602,533
21	...	...	...	318,548	162,010	938,666	2,250,122	1,462,276	4,651,064
22	...	...	...	3,472,539	3,022,057	15,964,836	4,417,792	2,870,969	23,253,597
23	...	...	...	...	...	162,947	98,206	63,821	324,974
24	8,475,353	5,255,664	4,840,496	10,281,909	9,092,366	66,311,392	15,826,815	10,285,296	92,423,503
25	46,448	...	...	...	52,862	100,777	...	...	100,777
26	...	*4,652*	*17,675*	*223,153*	...	*412,068*	...	...	*412,068*
27	8,521,801	5,251,012	4,822,821	10,058,756	9,145,228	66,000,101	15,826,815	10,285,296	92,112,212
28	—58	198,933	521,190	500	2,710	1,764,912	711,971	462,685	2,939,568
29	35,531	47,209	352,104	175,643	49,563	660,050	13,113	8,521	681,684
30	35,473	246,142	873,294	176,143	52,273	2,424,962	725,084	471,206	3,621,252

(a) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1894.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	...	85	85
Opium	1,278	...	1,278
Salt	1,177	...	1,177
Stamps	38,875	...	38,875
Excise	50	...	50
Provincial Rates	...	...	...
Customs	135	...	135
Assessed Taxes	...	...	...
Forest	49	1,224	1,273
Registration	...	...	...
TOTAL	41,564	1,309	42,873
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,505,280	2,505,280
Interest on other Obligations	...	215	215
TOTAL	...	2,505,495	2,505,495
Post Office, Telegraph, and Mint:			
Post Office	42,518	61,475	103,993
Telegraph	79,707	59,671	139,378
Mint	4,513	28	4,541
TOTAL	126,738	121,174	247,912
Salaries and Expenses of Civil Departments:			
General Administration	26,864	238,948	265,812
Law and Justice	27	197	224
Police	...	662	662
Marine (including River Navigation)	131,823	113,620	245,443
Education	...	1,657	1,657
Ecclesiastical	...	137	137
Medical	...	6,760	6,760
Political	425	21,533	21,958
Scientific and other Minor Departments	18,903	21,057	39,960
TOTAL	178,042	404,571	582,613
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	21,950	21,950
Civil Furlough and Absentee Allowances	...	197,521	197,521
Superannuation Allowances and Pensions	...	1,784,051	1,784,051
Stationery and Printing	45,088	6,422	51,510
Miscellaneous	...	27,055	27,055
TOTAL	45,088	2,036,999	2,082,087
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	186	...	186
Carried forward	391,618	5,069,548	5,461,166

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	391,618	5,069,548	5,461,166
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	997,463	997,463
Annuities in purchase of Railways . .	...	1,695,547	1,695,547
Interest Chargeable against Companies on Advances	...	216,948	216,948
Interest on Capital deposited by Companies .	...	679,635	679,635
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	...	2,154,720	2,154,720
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,744,313	5,744,313
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	962	...	962
TOTAL .	962	...	962
Buildings and Roads:			
Military Works	15,965	...	15,965
Civil Works	3,325	85,086	88,411
TOTAL .	19,290	85,086	104,376
Army Services:			
Army:			
Effective	805,259	1,362,411	2,167,670
Non-Effective	...	2,250,122	2,250,122
TOTAL .	805,259	3,612,533	4,417,792
Special Defence Works	95,728	2,478	98,206
Total Expenditure charged against Revenue . £	1,312,857	14,513,958	15,826,815
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	699,903	12,068	711,971
Irrigation Works	13,113	...	13,113
TOTAL £	713,016	12,068	725,084

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	16,471,559	9,040,368	77,682	25,589,609
Opium	6,627,571	...	...	6,627,571
Salt	8,202,329	26,547	...	8,228,876
Stamps	1,190,868	3,318,483	...	4,509,351
Excise	4,079,112	1,308,710	751	5,388,573
Provincial Rates	2,946	717,679	2,793,946	3,514,571
Customs	1,663,577	18,796	...	1,682,373
Assessed Taxes	995,947	743,224	...	1,739,171
Forest	1,009,091	713,931	...	1,723,022
Registration	209,405	206,741	...	416,146
Tributes from Native States	774,337	...	...	774,337
TOTAL	41,226,742	16,094,479	2,872,379	60,193,600
Interest	714,895	127,306	16,720	858,921
Post Office, Telegraph, and Mint:				
Post Office	1,553,651	1,981	5,631	1,561,263
Telegraph	955,696	...	...	955,696
Mint	227,355	...	...	227,355
TOTAL	2,736,702	1,981	5,631	2,744,314
Receipts by Civil Departments:				
Law and Justice	62,283	615,050	1,263	678,596
Police	14,640	258,502	144,389	417,531
Marine	25,878	126,489	57	152,424
Education	1,256	130,974	83,948	216,178
Medical	323	45,877	25,744	71,944
Scientific and other Minor Departments	10,981	59,394	20,136	90,511
TOTAL	115,361	1,236,286	275,537	1,627,184
Miscellaneous:				
Receipts in aid of Superannuation, &c.	166,975	49,067	110	216,152
Stationery and Printing	30,802	53,600	96	84,498
Exchange	106,920	...	...	106,920
Miscellaneous	113,124	163,640	144,702	421,466
TOTAL	417,821	266,307	144,908	829,036
Railways:				
State Railways (Gross Receipts)	15,882,589	996,138	...	16,878,727
Guaranteed Companies (Net Traffic Receipts)	3,383,812	...	...	3,383,812
Subsidized Companies (Repayment of Advances of Interest)	34,054	...	...	34,054
TOTAL	19,300,455	996,138	...	20,296,593
Irrigation:				
Major Works:				
Direct Receipts	604,462	745,223	...	1,349,685
Portion of Land Revenue due to Irrigation	746,926	...	...	746,926
Minor Works and Navigation	54,240	139,585	5,973	199,798
TOTAL	1,405,628	884,808	5,973	2,296,409
Buildings and Roads:				
Military Works	45,894	...	...	45,894
Civil Works	16,641	292,660	276,546	585,847
TOTAL	62,535	292,660	276,546	631,741
Receipts by Military Department:				
Army:				
Effective	694,482	...	...	694,482
Non-Effective	73,761	...	...	73,761
TOTAL	768,243	...	...	768,243
GRAND TOTAL REVENUE . Rx.	66,748,382	19,899,965	3,597,694	90,246,041

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1894.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	176,498	68,822	10,700	256,020
Assignments and Compensations	513,526	1,014,734	...	1,528,260
Charges in respect of Collection:				
Land Revenue	386,678	2,672,230	962,565	4,021,473
Opium (including cost of Production)	1,874,498	...	...	1,874,498
Salt (including cost of Production)	415,762	56,701	...	472,463
Stamps	—35,257	127,681	...	92,424
Excise	146,341	46,952	...	193,293
Provincial Rates	...	43,836	9,973	53,809
Customs	53,680	89,833	...	143,513
Assessed Taxes	15,717	15,343	...	31,060
Forest	507,213	397,094	...	904,307
Registration	112,344	111,379	...	223,723
TOTAL	4,167,000	4,644,605	983,238	9,794,843
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—347,821*	109,503	...	*—238,318*
Interest on other Obligations	548,205	25	2,728	550,958
TOTAL	200,384	109,528	2,728	312,640
Post Office, Telegraph, and Mint:				
Post Office	1,267,394	45,870	72,619	1,385,883
Telegraph	672,178	...	...	672,178
Mint	83,588	...	...	83,588
TOTAL	2,023,160	45,870	72,619	2,141,649
Salaries and Expenses of Civil Departments:				
General Administration	641,453	785,536	92,143	1,519,132
Law and Justice	288,811	3,630,102	1,230	3,920,143
Police	704,976	2,892,808	320,909	3,918,693
Marine (including River Navigation)	190,727	154,793	3,788	349,308
Education	25,280	798,117	645,630	1,469,027
Ecclesiastical	176,376	...	...	176,376
Medical	42,964	661,528	263,477	967,969
Political	862,150	67,426	24	929,600
Scientific and other Minor Departments	243,944	147,747	34,667	426,358
TOTAL	3,176,681	9,138,057	1,361,868	13,676,606
Miscellaneous Civil Charges:				
Territorial and Political Pensions	472,228	...	...	472,228
Civil Furlough and Absentee Allowances	1,548	...	...	1,548
Superannuation Allowances and Pensions	84,812	821,498	4,237	910,547
Stationery and Printing	124,754	465,425	8,017	598,196
Miscellaneous	67,032	98,469	63,693	229,194
TOTAL	750,374	1,385,392	75,947	2,211,713
Famine Relief and Insurance:				
Famine Relief	...	231	265	496
Construction of Protective Railways	1,060,954	...	...	1,060,954
Construction of Protective Irrigation Works	56,044	...	...	56,044
TOTAL	1,116,998	231	265	1,117,494
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	73,903	...	73,903
Railway Revenue Account:				
State Railways:				
Working Expenses	7,879,011	384,964	...	8,263,975
Interest on Debt	3,114,405	212,754	...	3,327,159
Interest on Capital deposited by Companies	31,809	...	...	31,809
Guaranteed Companies:				
Surplus Profits, Land and Supervision	605,258	...	...	605,258
Interest	2,495	...	...	2,495
Subsidized Companies: Land, &c.	6,766	14,234	...	21,000
Miscellaneous Railway Expenditure	102,253	1,186	...	103,439
TOTAL	11,741,997	613,138	...	12,355,135
Irrigation:				
Major Works:				
Working Expenses	398,710	390,247	...	788,957
Interest on Debt	629,633	535,925	...	1,165,558
Minor Works and Navigation	325,032	574,939	6,494	906,465
TOTAL	1,353,375	1,501,111	6,494	2,860,980
Buildings and Roads:				
Military Works	1,154,268	...	...	1,154,268
Civil Works	690,422	2,116,812	1,677,144	4,484,378
TOTAL	1,844,690	2,116,812	1,677,144	5,638,646
Army Services:				
Army:				
Effective	15,026,170	...	...	15,026,170
Non Effective	938,666	...	...	938,666
TOTAL	15,964,836	...	...	15,964,836
Special Defence Works	162,947	...	...	162,947
	42,502,442	19,628,647	4,180,303	66,311,392
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	89,966	89,380	179,346
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*227,811*	*262,826*	*490,637*
GRAND TOTAL EXPENDITURE . Rx.	42,502,442	19,490,802	4,006,857	66,000,101

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	174,932	298,667	1,514,214	164,487	3,013,528	4,623,889	1,462,610	3,257,241	1,961,991	16,471,559
Opium	11	24,004	36,255	40,174	4,868,237	49,168	5,127	...	1,604,595	6,627,571
Salt	1,838,656	...	167,590	...	2,366,396	...	...	1,616,311	2,213,376	8,202,329
Stamps	54,733	43,804	61,504	21,179	399,418	181,243	103,344	185,811	139,832	1,190,868
Excise	94,840	209,525	312,820	204,389	911,113	429,152	147,850	965,599	803,824	4,079,112
Provincial Rates	2,946	...	...	...	...	...	...	...	...	2,946
Customs	...	...	520,283	...	534,976	...	...	169,411	438,907	1,663,577
Assessed Taxes	148,272	25,489	49,964	14,156	224,799	122,562	77,619	122,077	211,009	995,947
Forest	65,584	56,724	404,043	24,425	40,080	85,493	45,665	97,359	189,718	1,009,091
Registration	2,168	6,085	3,115	2,369	69,457	21,064	15,065	59,959	30,123	209,405
Tributes from Native States	210,788	24,290	29,186	10,010	...	...	27,751	344,952	127,360	774,337
TOTAL	2,592,930	688,588	3,098,974	481,189	12,428,004	5,512,571	1,885,031	6,818,720	7,720,735	41,226,742
Interest	338,274	3	2,882	49	165,339	3	16	32,261	176,068	714,895
Post Office, Telegraph, and Mint:										
Post Office	1,553,651	...	...	...	...	...	...	...	...	1,553,651
Telegraph	955,696	...	...	...	...	...	...	...	...	955,696
Mint	72,306	...	...	...	...	...	...	...	155,049	227,355
TOTAL	2,581,653	...	...	...	...	...	...	...	155,049	2,736,702
Receipts by Civil Departments:										
Law and Justice	39,830	...	22,453	...	...	...	...	...	...	62,283
Police	758	...	13,882	...	...	...	...	...	...	14,640
Marine	25,357	...	521	...	...	...	...	...	...	25,878
Education	1,102	...	154	...	...	...	...	...	...	1,256
Medical	177	...	146	...	...	...	...	...	...	323
Scientific and other Minor Departments	10,913	...	68	...	...	...	...	...	...	10,981
TOTAL	78,137	...	37,224	...	...	...	...	...	...	115,361
Miscellaneous:										
Receipts in aid of Superannuation, &c.	85,248	4,724	3,566	1,786	18,171	14,869	8,172	14,320	16,119	166,975
Stationery and Printing	12,625	118	2,775	391	4,516	835	2,634	3,011	3,897	30,802
Exchange	106,920	...	...	...	...	...	...	...	...	106,920
Miscellaneous	48,044	159	7,153	4,133	9,235	672	5,496	2,517	35,715	113,124
TOTAL	252,837	5,001	13,494	6,310	31,922	16,376	16,302	19,848	55,731	417,821
Railways:										
State Railways (Gross Receipts)	7,455,915	795,336	28,076	...	1,498,267	1,407,082	3,031,472	1,054,626	611,815	15,882,589
Guaranteed Companies (Net Traffic Receipts)	3,383,812	...	...	...	...	...	...	...	...	3,383,812
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	34,054	...	34,054
TOTAL	10,839,727	795,336	28,076	...	1,498,267	1,407,082	3,031,472	1,088,680	611,815	19,300,455
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	7,392	515,912	29,700	51,458	604,462
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	21,899	531,491	76,038	746,926
Minor Works and Navigation	6,216	...	23	...	...	...	25,818	...	22,183	54,240
TOTAL	6,216	...	23	...	...	124,890	563,629	561,191	149,679	1,405,628
Buildings and Roads:										
Military Works	36,175	13	6,115	420	15	68	407	273	2,408	45,894
Civil Works	5,529	...	6,473	4	83	...	4,552	...	...	16,641
TOTAL	41,704	13	12,588	424	98	68	4,959	273	2,408	62,535
Receipts by Military Department:										
Army:										
Effective	495,250	...	...	...	...	...	...	125,958	73,274	694,482
Non-Effective	43,521	...	...	...	...	...	...	15,863	14,377	73,761
TOTAL	538,771	...	...	...	...	...	...	141,821	87,651	768,243
TOTAL IMPERIAL REVENUE . Rx.	17,270,249	1,488,941	3,193,261	487,972	14,123,630	7,060,990	5,501,409	8,662,794	8,959,136	66,748,382

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1894.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	13,055	2,188	21,024	458	48,515	10,206	3,797	15,729	61,526	176,498
Assignments and Compensations	319,477	6,647	4	4,839	13,369	7,072	14,558	116,131	31,429	513,526
Charges in respect of Collection, *viz.*:										
Land Revenue	48,017	...	219,089	...	119,572	...	...	...	...	386,678
Opium (including cost of Production)	1,263	...	...	...	1,870,650	...	...	...	2,585	1,874,498
Salt (including cost of Production)	112,010	...	664	...	...	...	...	145,626	157,462	415,762
Stamps	—78,831	1,887	1,890	906	15,793	4,120	4,768	8,125	6,085	—35,257
Excise	2,571	3,452	8,530	795	48,641	6,913	3,889	45,380	26,170	146,341
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	53,680	53,680
Assessed Taxes	375	...	1,053	56	8,939	1,049	566	1,025	2,054	15,717
Forest	58,452	45,889	118,541	13,375	20,197	48,035	31,808	67,774	103,142	507,213
Registration	669	2,140	1,492	1,295	39,275	10,279	4,748	38,072	14,374	112,344
TOTAL	477,058	62,203	372,287	21,724	2,184,951	87,674	64,134	437,862	459,107	4,167,000
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	—347,849	...	...	...	...	5	7	3	13	—347,821
Interest on other Obligations	401,382	154	1,094	19	13,528	73,188	8,300	4,899	45,641	548,205
TOTAL	53,533	154	1,094	19	13,528	73,193	8,307	4,902	45,654	200,384
Post Office, Telegraph, and Mint:										
Post Office	1,267,394	...	...	...	...	...	...	...	...	1,267,394
Telegraph	672,178	...	...	...	...	...	...	...	...	672,178
Mint	41,326	...	...	...	...	...	...	...	42,262	83,588
TOTAL	1,980,898	...	...	...	...	...	...	...	42,262	2,023,160
Salaries and Expenses of Civil Departments:										
General Administration	441,372	7,051	45,229	5,270	29,579	22,712	17,918	28,950	43,372	641,453
Law and Justice	171,473	...	117,338	...	...	...	...	...	...	288,811
Police	56,971	...	648,005	...	...	...	...	...	...	704,976
Marine (including River Navigation)	145,948	...	44,779	...	...	...	...	...	...	190,727
Education	15,119	...	10,161	...	...	...	...	...	...	25,280
Ecclesiastical	16,464	5,001	9,586	1,568	17,986	25,498	25,051	38,695	36,527	176,376
Medical	23,257	...	19,707	...	...	...	...	...	...	42,964
Political	585,407	...	40,146	...	5,160	13,711	155,767	136	61,823	862,150
Scientific and other Minor Departments	225,848	589	3,880	...	4,051	1,489	3,337	1,197	3,553	243,944
TOTAL	1,681,859	12,641	938,831	6,838	56,776	63,410	202,073	68,978	145,275	3,176,681
Miscellaneous Civil Charges:										
Territorial and Political Pensions	27,367	25,812	15,804	1,631	112,461	104,932	33,584	75,678	74,959	472,228
Civil Furlough and Absentee Allowances	955	...	129	...	28	58	...	86	292	1,548
Superannuation Allowances and Pensions	52,167	...	3,928	201	11,296	3,821	2,059	4,482	6,858	84,812
Stationery and Printing	—127,559	...	2,307	...	197,104	...	...	24,502	28,400	124,754
Miscellaneous	47,602	329	3,778	2,029	2,018	2,734	2,153	3,420	2,909	67,032
TOTAL	532	26,141	25,946	3,861	322,907	111,545	37,796	108,168	113,478	750,374
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	1,060,954	...	1,060,954
Construction of Protective Irrigation Works	...	...	...	...	...	2,060	2,087	40,063	11,834	56,044
TOTAL	...	...	...	...	...	2,060	2,087	1,101,017	11,834	1,116,998
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,657,427	432,829	55,342	...	987,117	711,538	1,908,197	698,099	428,462	7,879,011
Interest on Debt	3,114,405	...	...	...	...	...	...	...	...	3,114,405
Interest on Capital deposited by Companies	...	19,415	...	...	...	12,394	...	...	...	31,809
Guaranteed Companies:										
Surplus Profits, Land & Supervision	523,911	10,576	...	7,065	11,477	11,930	...	12,568	27,731	605,258
Interest	2,495	...	...	...	...	...	...	...	...	2,495
Subsidized Companies: Land, &c.	...	...	...	...	970	...	...	5,796	...	6,766
Miscellaneous Railway Expenditure	30,658	2,801	24,089	...	11,381	5,382	21,898	6,044	...	102,253
TOTAL	6,328,896	465,621	79,431	7,065	1,010,945	741,244	1,930,095	722,507	456,193	11,741,997
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	9,936	231,340	116,821	40,613	398,710
Interest on Debt	629,633	...	...	...	...	...	...	...	...	629,633
Minor Works and Navigation	16,216	...	49,108	...	...	...	58,194	...	201,514	325,032
TOTAL	645,849	...	49,108	...	...	9,936	289,534	116,821	242,127	1,353,375
Buildings and Roads:										
Military Works	868,490	1,309	181,652	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268
Civil Works	136,409	1,449	301,171	108,972	31,539	16,922	51,931	3,372	38,657	690,422
TOTAL	1,004,899	2,758	482,823	117,094	34,081	19,990	109,619	15,325	58,101	1,844,690
Army Services:										
Army:										
Effective	9,012,132	...	...	...	...	...	...	3,153,991	2,860,047	15,026,170
Non-Effective	458,108	...	...	...	...	...	...	318,548	162,010	938,666
TOTAL	9,470,240	...	...	...	...	...	...	3,472,539	3,022,057	15,964,836
Special Defence Works	162,947	...	...	...	...	...	...	...	...	162,947
TOTAL IMPERIAL EXPENDITURE Rx.	21,806,711	569,518	1,949,520	156,601	3,623,188	1,109,052	2,643,645	6,048,119	4,596,088	42,502,442

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	393,555	816,202	397,241	857,904	1,309,261	957,258	1,646,804	2,662,143	9,040,368
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	7,737	...	...	13,465	5,345	26,547
Stamps	...	131,410	94,590	63,538	1,198,253	543,730	310,033	557,432	419,497	3,318,483
Excise	...	69,842	84,893	68,130	303,704	143,050	49,283	321,867	267,941	1,308,710
Provincial Rates	...	21,670	...	...	461,306	174,790	59,913	...	...	717,679
Customs	...	...	3,325	...	5,883	...	...	4,771	4,817	18,796
Assessed Taxes	...	24,238	33,844	13,027	217,521	116,220	63,077	103,094	172,203	743,224
Forest	...	56,724	174,467	24,425	40,081	85,493	45,665	97,359	189,717	713,931
Registration	...	6,085	2,618	2,368	69,457	21,065	15,064	59,960	30,124	206,741
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	703,524	1,209,939	568,729	3,161,846	2,393,609	1,500,293	2,804,752	3,751,787	16,094,479
Interest	...	4,882	1,394	121	13,819	31,296	29,486	17,939	28,369	127,306
Post Office, Telegraph, and Mint:										
Post Office	...	875	...	...	390	...	716	...	...	1,981
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	875	...	...	390	...	716	...	...	1,981
Receipts by Civil Departments:										
Law and Justice	...	41,196	51,692	14,486	170,471	104,820	62,726	106,352	63,307	615,050
Police	...	2,054	6,404	9,665	24,360	50,662	73,119	49,604	42,634	258,502
Marine	...	...	26,860	1	93,373	...	...	3	6,252	126,489
Education	...	7,661	1,360	4,402	56,934	7,638	4,059	18,584	30,336	130,974
Medical	...	835	1,710	41	19,057	1,030	2,586	8,674	11,944	45,877
Scientific and other Minor Departments	...	1,198	93	...	18,289	16,138	3,652	17,283	2,741	59,394
TOTAL	...	52,944	88,119	28,595	382,484	180,288	146,142	200,500	157,214	1,236,286
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,327	578	327	7,895	6,427	4,528	3,791	24,194	49,067
Stationery and Printing	...	3,648	2,801	184	12,557	7,452	8,965	11,284	6,709	53,600
Miscellaneous	...	7,028	3,242	12,514	86,300	18,072	11,886	13,898	10,700	163,640
TOTAL	...	12,003	6,621	13,025	106,752	31,951	25,379	28,973	41,603	266,307
Railways:										
State Railways (Gross Receipts)	...	...	619,010	9,390	353,484	...	...	...	14,254	996,138
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	619,010	9,390	353,484	...	...	...	14,254	996,138
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	167,262	577,961	...	...	...	745,223
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	6,844	...	87,274	17,447	6,336	18,619	3,065	139,585
TOTAL	...	...	6,844	...	254,536	595,408	6,336	18,619	3,065	884,808
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	5,788	7,041	6,376	54,521	75,786	41,122	17,646	84,380	292,660
TOTAL	...	5,788	7,041	6,376	54,521	75,786	41,122	17,646	84,380	292,660
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE . Rx.	...	780,016	1,938,968	626,236	4,327,832	3,308,338	1,749,474	3,088,429	4,080,672	19,899,965

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1894.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	2,157	2,763	1,321	15,728	10,565	4,207	11,555	20,526	68,822
Assignments and Compensations	...	396	...	...	15,906	25,822	...	...	972,610	1,014,734
Charges in respect of Collection, *viz.*:										
Land Revenue	...	124,323	220,417	100,587	352,950	460,202	255,448	516,655	641,648	2,672,230
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	2,684	...	...	54,017	...	56,701
Stamps	...	5,661	2,627	2,719	47,378	12,360	14,303	24,377	18,256	127,681
Excise	...	1,151	1,873	265	16,213	2,304	1,296	15,127	8,723	46,952
Provincial Rates	...	...	...	...	42,771	702	363	...	...	43,836
Customs	...	...	18,030	...	54,250	...	...	17,553	...	89,833
Assessed Taxes	...	...	1,052	56	8,940	1,049	565	1,026	2,655	15,343
Forest	...	45,889	66,874	13,375	20,196	48,035	31,809	67,773	103,143	397,094
Registration	...	2,139	1,196	1,295	39,275	10,279	4,749	38,072	14,374	111,379
TOTAL	...	181,716	314,832	119,618	616,291	571,318	312,740	746,155	1,781,935	4,644,605
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,860	1,194	50	14,326	28,918	21,298	17,933	21,924	109,503
Interest on other Obligations	...	...	...	...	...	...	...	...	25	25
TOTAL	...	3,860	1,194	50	14,326	28,918	21,298	17,933	21,949	109,528
Post Office, Telegraph, and Mint:										
Post Office	...	6,777	4,795	181	822	...	14,730	8,217	10,348	45,870
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,777	4,795	181	822	...	14,730	8,217	10,348	45,870
Salaries and Expenses of Civil Departments:										
General Administration	...	45,813	67,152	29,065	170,475	132,549	102,434	100,338	137,710	785,536
Law and Justice	...	137,802	209,629	65,880	1,089,501	641,352	410,426	558,430	517,082	3,630,102
Police	...	143,540	281,174	133,237	559,298	436,810	384,119	437,129	517,501	2,892,808
Marine (including River Navigation)	...	...	37,904	5,907	94,114	...	...	12,357	4,511	154,793
Education	...	34,321	35,895	19,265	257,209	48,325	74,078	161,775	167,249	798,117
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	31,741	23,225	18,891	171,399	72,779	60,169	131,674	151,650	661,528
Political	...	4,433	..	15,198	1,629	703	...	7,807	37,656	67,426
Scientific and other Minor Departments	...	5,544	4,075	1,003	45,198	22,008	11,543	42,134	16,242	147,747
TOTAL	...	403,194	659,054	288,446	2,388,823	1,354,526	1,042,769	1,451,644	1,549,601	9,138,057
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	26,284	28,899	8,701	173,963	186,094	90,097	137,930	169,530	821,498
Stationery and Printing	...	20,307	51,760	8,959	126,035	59,001	46,117	80,202	73,044	465,425
Miscellaneous	...	4,317	4,217	6,261	28,617	14,500	6,314	14,346	19,897	98,469
TOTAL	...	50,908	84,876	23,921	328,615	259,595	142,528	232,478	262,471	1,385,392
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	223	8	231
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	223	8	231
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	2,254	...	...	...	63,993	7,656	73,903
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	365,925	7,632	...	...	...	...	11,407	384,964
Interest on Debt	...	...	212,754	...	...	...	...	...	...	212,754
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,042	259	3,933	...	...	...	14,234
Miscellaneous Railway Expenditure	...	...	...	...	120	...	...	1,066	...	1,186
TOTAL	...	...	578,679	17,674	379	3,933	...	1,066	11,407	613,138
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	145,518	244,729	...	...	...	390,247
Interest on Debt	...	...	...	...	244,148	291,777	...	...	...	535,925
Minor Works and Navigation	...	...	60,802	...	148,304	25,290	12,458	314,187	13,898	574,939
TOTAL	...	...	60,802	...	537,970	561,796	12,458	314,187	13,898	1,501,111
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	183,444	325,389	160,202	268,101	303,469	275,191	264,136	336,880	2,116,812
TOTAL	...	183,444	325,389	160,202	268,101	303,469	275,191	264,136	336,880	2,116,812
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	829,899	2,029,621	612,346	4,155,327	3,083,555	1,821,714	3,100,032	3,996,153	19,628,647
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	...	...	36,887	...	...	33,636	19,443	89,966
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*60,772*	*90,653*	*28,532*	...	*25,155*	*22,699*	...	...	*227,811*
TOTAL PROVINCIAL EXPENDITURE, Rx.	...	769,127	1,938,968	583,814	4,192,214	3,058,400	1,799,015	3,133,668	4,015,596	19,490,802

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	112	...	1,499	...	...	3,725	3,768	52,956	15,622	77,682
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	751	...	...	...	...	...	...	...	...	751
Provincial Rates	8,105	77,534	101,044	61,121	416,915	769,633	363,983	678,181	317,430	2,793,946
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,968	77,534	102,543	61,121	416,915	773,358	367,751	731,137	333,052	2,872,379
Interest	30	29	...	...	4,298	1,983	131	9,365	884	16,720
Post Office, Telegraph, and Mint:										
Post Office	...	...	14	...	752	...	4,865	...	...	5,631
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	14	...	752	...	4,865	...	...	5,631
Receipts by Civil Departments:										
Law and Justice	5	...	...	...	...	...	1,258	...	...	1,263
Police	1,020	18,537	6,382	5,624	69,902	...	6,156	...	36,768	144,389
Marine	...	...	57	...	...	...	...	...	...	57
Education	201	974	878	102	4,557	20,486	7,375	21,554	27,821	83,948
Medical	799	831	8	...	1,396	15,646	2,190	2,607	2,267	25,744
Scientific and other Minor Departments	233	481	...	7,543	1,890	181	8,859	...	949	20,136
TOTAL	2,258	20,823	7,325	13,269	77,745	36,313	25,838	24,161	67,805	275,537
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	12	...	...	...	...	...	98	...	110
Stationery and Printing	...	...	...	...	54	...	42	...	...	96
Miscellaneous	1,983	3,338	33,576	726	27,112	13,804	3,635	58,354	2,174	144,702
TOTAL	1,983	3,350	33,576	726	27,166	13,804	3,677	58,452	2,174	144,908
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,183	...	1,419	...	1,371	...	...	5,973
TOTAL	...	...	3,183	...	1,419	...	1,371	...	...	5,973
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,340	9,255	13,829	10,757	42,486	8,164	26,069	99,093	64,553	276,546
TOTAL	2,340	9,255	13,829	10,757	42,486	8,164	26,069	99,093	64,553	276,546
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE . Rx.	15,579	110,991	160,470	85,873	570,781	833,622	429,702	922,208	468,468	3,597,694

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1894.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	101	48	91	147	865	108	8,506	834	10,700
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,045	44,968	...	...	...	317,458	126,762	442,907	27,425	962,565
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	3,049	273	777	...	...	...	5,874	9,973
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,045	45,069	3,097	364	924	318,323	126,870	451,413	34,133	983,238
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	48	...	974	...	...	547	1,159	2,728
TOTAL	...	...	48	...	974	...	...	547	1,159	2,728
Post Office, Telegraph, and Mint:										
Post Office	72	...	8,804	3,977	36,247	18,281	5,238	...	...	72,619
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	8,804	3,977	36,247	18,281	5,238	...	...	72,619
Salaries and Expenses of Civil Departments:										
General Administration	126	2,876	2,288	289	30,947	7,492	13,198	30,210	4,717	92,143
Law and Justice	18	...	...	...	...	...	1,212	...	...	1,230
Police	1,413	5,842	5,311	...	26,541	262,411	2,206	...	17,185	320,909
Marine (including River Navigation)	...	...	3,788	...	...	...	...	...	...	3,788
Education	1,251	25,718	15,299	17,257	108,240	146,727	62,321	111,376	157,441	645,630
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,241	5,892	5,161	9,289	13,008	52,654	33,846	127,782	13,604	263,477
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	265	731	1,072	3,786	2,133	2,065	18,288	...	6,327	34,667
TOTAL	5,338	41,059	32,919	30,621	180,869	471,349	131,071	269,368	199,274	1,361,868
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	26	182	281	...	496	1,414	352	1,197	289	4,237
Stationery and Printing	3	220	...	16	4,727	140	2,201	...	710	8,017
Miscellaneous	417	1,044	9,317	2,977	5,978	2,234	4,467	30,958	6,301	63,693
TOTAL	446	1,446	9,598	2,993	11,201	3,788	7,020	32,155	7,300	75,947
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	265	...	...	...	...	265
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	265	...	...	...	...	265
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,074	...	1,026	...	614	780	...	6,494
TOTAL	...	...	4,074	...	1,026	...	614	780	...	6,494
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	5,211	34,466	107,807	70,934	465,332	251,316	104,324	379,495	258,259	1,677,144
TOTAL	5,211	34,466	107,807	70,934	465,332	251,316	104,324	379,495	258,259	1,677,144
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	14,112	122,040	166,347	108,889	696,838	1,063,057	375,137	1,133,758	500,125	4,180,303
Add—Portion of Local Revenue not spent in the year	1,467	...	...	19,406	9,561	20,503	5,024	...	33,419	89,380
Deduct—Portion of Local Expenditure defrayed from Local balances	...	*160*	*5,877*	...	...	...	...	*256,789*	...	*262,826*
TOTAL LOCAL EXPENDITURE . Rx.	15,579	121,880	160,470	128,295	706,399	1,083,560	380,161	876,969	533,544	4,006,857

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	90,246,041	193,454	90,439,495
Exchange added to Revenue	2	5	125,719	...	125,719
TOTAL			90,371,760	193,454	90,565,214
Permanent Debt incurred:	76	218			
Sterling Debt.					
India 3 p. c. Stock			...	1,300,000	
India 3½ p. c. Debentures sold			...	1,386,000	
Rupee Debt.					
4 p. c. Rupee Loan			220,013	...	
3½ p. c. Rupee Loan			3,499,100	...	
TOTAL			3,719,113	2,686,000	6,405,113
NET			...	...	4,043,311
Temporary Debt incurred			...	10,750,000	10,750,000
NET	76A	220	...	...	6,000,000
Unfunded Debt:					
Treasury Notes	78	220	8,120	...	
Deposits of Service Funds	79	220	142,155	...	
Savings Bank Deposits	80	221	4,309,409	...	
TOTAL			4,459,684	...	4,459,684
NET			...	...	559,960
Deposits and Advances:					
Balances of Provincial Allotments	68	192	100,777	...	
Excluded Local Funds	81	222	842,238	...	
Railway Funds	82	222	483,465	...	
Deposits of Sinking Funds	83	222	10,124	...	
Departmental and Judicial Deposits	84	223	18,088,572	...	
Advances	*Vide* App. A.	252	7,398,419	2,000	
Suspense Accounts		255	175,397	...	
Exchange on Remittance Account		256	4,987,510	...	
Miscellaneous		257	46,096	16	
TOTAL			32,132,598	2,016	32,134,614
NET			...	...	4,344,848
Loans and Advances by Imperial Government	85	228	1,156,880	...	1,156,880
NET			...	...	1,021,591
Loans and Advances by Provincial Governments	85A	230	357,965	...	357,965
NET			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	86	240	67,500	88,688	
Repayments	86	240	1,070,446	4,033	
TOTAL			1,137,946	92,721	1,230,667
NET			...	...	0
Remittances:					
Inland Money Orders		248	19,290,843	...	
Other Departmental Accounts		258	802,029	...	
Net Receipts by Civil Treasuries from :—					
Post Office		258	683,953	...	
Telegraph		258	47,160	...	
Guaranteed Railways		258	3,801,017	...	
Public Works		258	323,696	...	
Net Receipts from Civil Treasuries by :—					
Marine		258	185,513	...	
Military		258	14,715,228	...	
Remittance Account between England and India	87	242	1,031,348	167,720	
TOTAL			40,880,787	167,720	41,048,507
NET			...	...	0
Secretary of State's Bills drawn	88	244	...	9,530,235	9,530,235
Total Receipts			174,216,733	23,422,146	197,638,879
Opening Balance	89	245	15,271,756	2,268,388	17,540,144
GRAND TOTAL			189,488,489	25,690,534	215,179,023

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1894.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure :					
Exchange charged as Expenditure	3	9	66,311,392	15,826,815	82,138,207
Add—Provincial Surpluses transferred to "Deposits"	3	9	10,285,296	...	10,285,296
Deduct—Provincial Deficits charged against "Deposits"	3	9	100,777	...	100,777
TOTAL			*412,068*	...	*412,068*
			76,285,397	15,826,815	92,112,212
Expenditure not charged to Revenue :					
Capital Outlay on Railways and Irrigation Works	3	9	2,424,962	725,084	
Exchange on Expenditure not charged to Revenue	3	9	471,206	...	
TOTAL			2,896,168	725,084	3,621,252
Permanent Debt discharged :	76	218			
Sterling Debt.					
India 3½ p. c. Stock (besides £100,760, cancelled) (*a*)			...	...	
India 4 p. c. Stock			...	1,890	
India 5 p. c. Stock			...	125	
Oudh and Rohilkhund Railway Debentures			...	729,000	
South Indian Railway Debentures			...	520,200	
Rupee Debt.					
5½ p. c. Loans			300	...	
5 p. c. Loans			107	...	
4½ p. c. Loans			1,109,907	...	
4 p. c. Loans			157	...	
Stock Notes			116	...	
TOTAL			1,110,587	1,251,215	2,361,802
NET			...	...	0
Temporary Debt discharged	76A	220	...	4,750,000	4,750,000
NET			...	...	0
Unfunded Debt :					
Special Loans	77	220	409	...	
Treasury Notes	78	220	7,670	...	
Deposits of Service Funds	79	220	96,162	...	
Savings Bank Deposits	80	221	3,795,483	...	
TOTAL			3,899,724	...	3,899,724
NET			...	...	0
Deposits and Advances :					
Balances of Provincial Allotments	68	192	412,068	...	
Excluded Local Funds	81	222	858,799	...	
Railway Funds	82	222	439,896	...	
Departmental and Judicial Deposits	84	223	17,797,536	...	
Advances	*Vide*	253	7,913,171	854	
Suspense Accounts	App.	255	52,385	...	
Miscellaneous	A.	257	314,829	228	
TOTAL			27,788,684	1,082	27,789,766
NET			...	...	0
Loans and Advances by Imperial Government	85	228	135,289	...	135,289
NET			...	...	0
Loans and Advances by Provincial Governments	85A	230	553,764	...	553,764
NET			...	...	195,799
Payments to Railway Companies on Capital Account (*b*)					
For Expenditure	86	240	1,194,509	747,624	1,942,133
NET			...	...	711,466
Remittances :					
Inland Money Orders		250	19,294,478	...	
Other Local Remittances		259	68,521	...	
Other Departmental Accounts		259	800,711	...	
Net Payments into Civil Treasuries by :—					
Post Office	*Vide*	259	683,956	...	
Telegraph	App.	259	47,324	...	
Guaranteed Railways	A.	259	3,801,017	...	
Public Works		259	363,768	...	
Net Issues from Civil Treasuries to :—					
Marine		259	184,875	...	
Military		259	14,715,228	...	
Remittance Account between England and India	87	242	138,725	1,088,150	
TOTAL			40,098,603	1,088,150	41,186,753
NET			...	...	138,246
Secretary of State's Bills paid	88	244	9,960,176	...	9,960,176
Total Disbursements			163,922,901	24,389,970	188,312,871
Closing Balance	89	245	25,565,588	1,300,564	26,866,152
GRAND TOTAL			189,488,489	25,690,534	215,179,023

(*a*) £53,582, £3,995 and £32,945 aggregating £90,522 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway, Sinking Funds—the purchase-money £98,638 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,238 is on account of Discount Sinking Fund, and the cost of purchase £11,170 is charged in the accounts, *viz.*, £9,163 under Interest on Debt, and £2,007 under State Railways—Interest on Debt.

(*b*) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section A.—Revenue.

Revenue *Rx.*60,193,600. Expenditure *Rx.*9,865,577.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	49,779,817	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	2,947,135	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	256,020
Assignments and Compensations.	12	Expenditure	26	...	...	1,528,260
Land Revenue . .	13A	Receipts	27	...	25,589,609	...
„ . .	13B	Expenditure	28	...	...	4,021,613
Opium . . .	14A	Receipts	30	...	6,627,571	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	1,876,607
Salt . . .	15A	Receipts	31	...	8,228,876	...
„ . . .	15B	Expenditure	32	...	...	474,405
„ . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,509,351	156,562
Excise . . .	17	Receipts and Expenditure . . .	35	...	5,388,573	193,375
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,514,571	53,809
Customs . . .	19A	Receipts	37	...	1,682,373	...
„ . . .	19B	Expenditure	38	...	...	143,736
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,739,171	31,060
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,723,022	906,407
Registration . .	22	Receipts and Expenditure . . .	42	...	416,146	223,723
Tributes . .	23	Receipts	43	...	774,337	...
		TOTAL .		...	60,193,600	9,865,577

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1894.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,331,915	167,590	156,094	397,713	101,044	523,608	83,808	578,510	5,733	4,346,015	23,839	4,322,176	171,430	7,722,053	25,212	560
India, General .	175,044	...	54,733	95,591	11,051	...	148,272	65,584	2,168	552,443	331,293	221,150	...	903,709	...	245
Central Provinces	692,222	...	175,214	279,367	99,204	...	49,727	113,448	12,170	1,421,352	56,456	1,364,896	86,501	10,784,294	15,779	126
Assam . .	561,728	...	84,717	272,519	61,121	...	27,183	48,850	4,737	1,060,855	6,709	1,054,146	49,004	5,476,833	21,511	192
Bengal . .	3,871,432	...	1,597,671	1,214,817	878,221	...	442,320	80,161	138,914	8,223,536	58,050	8,165,486	151,543	71,346,987	53,882	114
North-Western Provinces and Oudh.	5,936,875	...	724,973	572,202	944,423	...	238,782	170,986	42,129	8,630,370	370,096	8,260,274	107,503	46,905,085	76,837	176
Punjab . .	2,423,636	...	413,377	197,133	423,896	...	140,696	91,330	30,129	3,720,197	153,826	3,566,371	110,667	20,866,847	32,226	171
Madras . .	4,957,001	...	743,243	1,287,466	678,181	...	225,171	194,718	119,919	8,205,699	590,403	7,615,296	141,189	35,630,440	53,937	213
Bombay . .	4,639,756	...	559,329	1,071,765	317,430	...	383,212	379,435	60,247	7,411,174	1,356,463	6,054,711	125,064	18,857,044	48,413	321
	25,589,609	167,590	4,509,351	5,388,573	3,514,571	523,608	1,739,171	1,723,022	416,146	43,571,641	2,947,135	40,624,506	942,901	218,493,292	43,085	186
Salt . .	...	8,061,286	...	...	...	...	...	...	...	8,061,286	29,425	8,031,861	...	...	...	...
Customs . .	...	...	...	...	...	1,158,765	...	...	...	1,158,765	35,315	1,123,450	...	...	...	...
TOTAL . Rx.	25,589,609	8,228,876	4,509,351	5,388,573	3,514,571	1,682,373	1,739,171	1,723,022	416,146	52,791,692	3,011,875	49,779,817	942,901	218,493,292	52,794	227
Revenue per 1,000 Square Miles.	27,139	8,727	4,783	5,715	3,727	1,784	1,845	1,827	441	55,988	...	52,794	...	...	...	...
Revenue per 1,000 of Population.	117·1	37·7	20·6	24·7	16	7·7	8	7·9	1·9	241·6	...	227·8	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	11,222	4,446	(b)23,835	1,870	28,775	21,636	8,112	31,365	60,016	191,277
Assignments and Compensations, Account No. 12, page 26.	319,477	7,043	4	4,839	29,275	32,894	14,558	116,131	1,004,039	1,528,260
Allowances to District and Village Officers,(c) Account No. 13B, page 28	594	44,967	...	...	...	315,566	131,156	442,907	292,408	1,227,598
TOTAL . Rx.	331,293	56,456	23,839	6,709	58,050	370,096	153,826	590,403	1,356,463	2,947,135

(b) Includes *Rx.* 9,998 and *Rx.* 2,841 on account of Refunds of Customs and Salt duties, respectively, in Burma.
(c) Includes *Rx.* 594, 44,967, 315,413, 123,688, 127,419 and 160,890, in India, General, Central Provinces, N.-W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against District charges "Land Records and Agriculture."

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	363	422	3,585	2,664	765	5,247	6,545	2,923	8,479	20,621	51,614
Stamps	647	1,410	398	1,820	533	14,377	9,566	3,844	10,184	9,667	52,446
Excise	1	53	563	282	338	5,083	2,383	153	1,202	25,338	35,396
Provincial Rates	4	103	...	48	91	915	866	133	8,507	800	11,467
Assessed Taxes	10,120	516	29	770	61	2,817	2,029	1,023	1,894	2,285	21,544
Forest	82	1,441	418	417	72	11	232	26	730	909	4,338
Registration	5	1	...	2	10	325	15	10	369	396	1,133
Tribute	...	500	...	...	...	...	...	...	...	...	500
Total (*a*) Rx.	11,222	4,446	4,993	6,003	1,870	28,775	21,636	8,112	31,365	60,016	178,438
Opium	...	...	...	...	...	3	...	...	...	...	3
Salt	1,833	...	...	2,841	...	18,466	...	...	456	8,670	32,266
Customs	...	...	...	9,998	...	17,146	...	...	3,969	14,200	45,313
			4,993	18,842							
Total Refunds and Drawbacks Rx.	13,055	4,446	23,835		1,870	64,390	21,636	8,112	35,790	82,886	256,020

(*a*) For comparison with figures given in Account No. 10A, page 24, as regards Burma, *see* note (*b*) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma, Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE COMPENSATIONS—										
Inamdars and other Grantees	...	...	...	...	...	...	...	27,459	785,598	813,057
Pensions in lieu of Resumed Lands	...	574	...	...	1,061	2,956	10,556	22,746	150,816	188,709
Malikana, or Allowances to Excluded Proprietors	8	396	...	378	15,906	25,822	...	...	...	42,510
Compensation to Holkar (for Keyso Rao Patan)	2,948	...	...	...	...	...	...	...	...	2,948
Do. to Bhotan Govt. (for resumption of Dooars in Assam)	...	...	...	...	5,000	...	...	...	...	5,000
Other Land Revenue Compensations	800	...	...	2,041	...	...	...	525	...	3,366
	3,756	970	...	2,419	21,967	28,778	10,556	50,730	936,414	1,055,590
OPIUM COMPENSATIONS—										
To the French Government and various Native States	...	...	...	...	500	...	...	...	4,412	4,912
SALT COMPENSATIONS—										
To Jodhpur	96,140	...	...	...	...	...	...	...	...	96,140
„ Jeypore	68,831	...	...	...	...	...	...	...	...	68,831
„ Gwalior	31,250	...	...	...	...	...	...	...	...	31,250
„ Bhurtpore	15,050	...	...	..	...	...	...	...	...	15,050
„ Ulwar	12,500	...	...	...	...	...	...	...	...	12,500
„ Meywar	26,865	...	...	...	...	...	...	...	...	26,865
„ Bhawalpur	8,000	...	...	...	...	...	...	...	...	8,000
„ Dholpur	6,000	...	...	...	...	...	...	...	...	6,000
„ Holkar	6,188	...	...	...	...	...	...	...	...	6,188
„ Kishengarh	2,500	...	...	...	...	...	..	...	...	2,500
„ Tonk	2,000	...	...	...	...	...	...	...	...	2,000
„ Jeypore and Jodhpore under the Sambhar Lake Treaty	22,601	...	...	...	...	...	...	...	...	22,601
„ Pudukotah	...	...	...	...	...	...	...	3,800	...	3,800
„ Other Native States	9,714	...	...	...	...	...	...	...	4,320	14,034
„ The French Government	...	...	...	...	2,000	...	...	44,800	...	46,800
Other Salt Compensations	...	...	...	...	...	...	...	850	3,887	4,737
	307,639	...	...	...	2,000	...	...	49,450	8,207	367,296
EXCISE COMPENSATIONS—										
To various Native States	...	1,217	...	...	...	...	...	365	36,722	38,304
CUSTOMS COMPENSATIONS—										
To Travancore and Cochin States	...	...	...	...	...	...	...	15,039	...	15,039
MISCELLANEOUS COMPENSATIONS—										
To Maharaja of Kishengarh (for loss of Transit duties on Rajputana Railway)	2,000	...	...	...	...	...	...	...	...	2,000
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	...	...	...	...	...	...	3,000
„ Khan of Khelat (for quit-rent)	2,500	...	...	...	...	...	...	...	...	2,500
„ Janjira State (for assimilation of Customs system to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium and Liquor)	...	...	...	...	...	...	...	...	1,300	1,300
Posá (commuted black mail) to Hill Tribes in Assam	...	...	...	1,535	...	...	...	...	...	1,535
Sayer Compensation (to Raja Mohendra Singh)	...	...	...	...	...	2,410	...	...	...	2,410
Other Compensations	582	4,856	4	885	4,808	1,706	4,002	547	16,984	34,374
	8,082	4,856	4	2,420	4,808	4,116	4,002	547	18,284	47,119
TOTAL ASSIGNMENTS AND COMPENSATIONS	319,477	7,043	4	4,839	29,275	32,894	14,558	116,131	1,004,039	1,528,260

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1894.

	Ordinary Land Revenue.	Recovery of Survey Charges.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands, less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (*see* page 126).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	160,938	...	59	...	335	1,539	...	12,173	175,044	175,044	...
Central Provinces	686,381	...	...	...	...	...	...	5,841	692,222	692,222	...
Burma — Upper	105,515	...	...	...	...	...	...	617,294	722,809	2,331,915	...
Burma — Lower	1,014,145	...	...	...	25	390,338	...	204,598	1,609,106		
Assam	518,628	...	...	...	986	...	...	42,114	561,728	561,728	...
Bengal	3,777,319	792	559	7,273	2,686	1,619	47,850	33,334	3,871,432	3,871,432	...
North-Western Provinces and Oudh	6,010,722	...	323	...	...	...	...	43,328	6,054,373	5,936,875	117,498
Punjab	2,318,670	...	125	22,338	1,524	...	...	102,878	2,445,535	2,423,636	21,899
Madras	5,419,221	...	4,409	...	2,450	...	...	62,412	5,488,492	4,957,001	531,491
Bombay	3,733,835	...	...	953,508	...	...	...	28,451	4,715,794	4,639,756	(*a*)76,038
TOTAL LAND REVENUE RECEIPTS Rx.	23,745,374	792	5,475	983,119	8,006	393,496	47,850	1,152,423	26,336,535	25,589,609	746,926

(*a*) Total collection at page 126 Rx. 86,393
Less collection charges . „ 10,355
76,038

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:											
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	1,198	17,083	16,735	17,954	9,823	52,071	52,018	35,347	48,308	29,969	280,506
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c. (*b*)	1,887	14,520	26,280	28,188	14,026	90,432	34,985	34,853	112,269	60,698	418,138
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, &c.	(*b*) 5,368	13,380	...	149	4,497	3,492	118,132	36,229	(*b*) 1,868	...	183,115
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,545	1,545
Office Establishment	5,760	5,046	20,383	20,298	4,693	59,100	64,432	25,655	43,529	56,241	305,137
District Establishments, including Tehsildars' and Sub-divisional Establishments	10,597	15,202	4,479	4,262	13,115	33,969	54,561	22,559	87,762	80,484	326,990
Temporary Establishments	16	159	276	101	737	2,290	4,591	3,881	2,246	2,987	17,284
Remuneration to Copyists	...	...	18	...	671	5,357	...	...	9,894	...	15,940
Travelling Allowance, Purchase and Carriage of Tents	1,131	1,443	5,532	4,259	1,830	11,275	14,637	9,508	22,981	26,319	98,915
House-rent and other Allowances	303	...	2,102	696	65	282	...	520	68	314	4,350
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	789	...	789
Service of Processes against Defaulters	...	...	5	1,216	2,875	20,833	3,323	...	2,223	1,049	31,524
Law Charges	10	5	25	8	202	1,888	292	...	377	255	3,062
Service Postage and Telegrams	709	1,170	2,238	1,077	815	4,578	5,246	9,831	20,236	12,368	58,268
Rents, Rates, and Taxes	27	69	75	108	71	3,427	163	40	1,561	391	5,932
Petty Construction and Repairs	130	8	40	15	78	870	70	...	5,727	5,854	12,792
Other Contingent Charges	1,665	2,680	3,360	3,662	1,367	14,704	10,400	7,210	19,382	7,979	72,409
Less—Contribution	...	...	...	...	...	...	...	...	...	—*36*	—*36*
TOTAL, DISTRICT ADMINISTRATION	28,801	70,765	81,548	81,993	54,865	304,568	362,850	185,633	379,220	286,417	1,836,660
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Salaries of Officers (*b*)	...	16,358	4,206	3,031	1,417	21,935	15,122	11,573	12,363	1,537	87,542
Office Establishment	...	5,100	1,271	...	...	9,382	5,083	4,091	5,458	1,519	31,904
Field Establishment (partly temporary)	...	3,979	5,994	45	2,765	2,787	8,535	10,627	6,906	22	41,660
Temporary Establishments	...	5,355	458	2,743	37	5,478	11,334	4,772	9,056	25	39,258
Travelling Allowance	...	2,049	899	494	374	5,914	2,287	1,321	1,115	308	14,761
Service Postage and Telegrams	...	185	14	6	75	242	162	701	261	...	1,646
Rents, Rates, and Taxes	...	276	79	62	...	594	290	252	330	28	1,911
Other Contingent Charges	...	8,394	213	40	412	11,131	9,430	4,061	784	38	34,503
Less—Contribution	...	...	...	...	...	...	...	...	...	—*1,048*	—*1,048*
	...	41,696	13,134	6,421	5,080	57,463	52,243	37,398	36,273	2,429	252,137

Revenue Survey:											
Portion of the Charge of the Survey of India transferred from Account No. 38 B: page 85.											
Controlling Staff	5,461	...	...	...	...	...	...	...	...	...	5,461
Correspondence and Drawing	5,173	...	...	...	...	...	...	...	...	...	5,173
Charges of Survey Parties	...	...	52,623	23,822	7,257	4,282	6,844	1,863	...	3,228	99,919
Cadastral Maps	...	...	...	2,840	2,530	...	1,559	...	...	...	6,929
Extra Departmental Mapping	...	...	...	17	40	...	328	72	...	...	457
Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	...	18,802	308	19,110
Salaries of Officers (*b*)	315	...	405	2,175	...	15,416	...	...	11,031	15,577	44,919
Establishment	728	...	337	8,361	...	18,867	...	...	...	10,632	38,925
Field Establishment	933	...	3,452	386	...	...	...	...	31,659	16,076	52,506
Travelling Allowance	152	...	240	828	...	4,099	...	...	3,055	4,347	12,721
Other Allowances	...	...	...	...	...	33	...	...	16	...	49
Service Postage and Telegrams	...	...	7	28	...	211	...	...	242	792	1,280
Other Contingent Charges	219	...	87	2,171	...	3,386	...	...	1,952	8,022	15,837
Extra Departmental Charges	...	...	...	...	...	26,716	...	...	...	...	26,716
Less—Contribution	...	...	...	...	...	...	...	...	...	*—3,151*	*—3,151*
Deduct—Survey Charges recoverable from private Estates	...	...	...	...	...	*—10,901*	...	...	...	...	*—10,901*
	12,981	...	57,151	40,628	9,827	62,109	8,731	1,935	66,757	55,831	315,950
TOTAL SURVEY AND SETTLEMENT	12,981	41,696	70,285	47,049	14,907	119,572	60,974	39,333	103,030	58,260	568,087
LAND RECORDS AND AGRICULTURE:											
Directorate—											
Salaries of Director and Assistants, etc. (*b*)	562	3,280	500	6,156	2,683	3,219	2,843	2,652	2,654	6,126	30,675
Office Establishment (partly temporary)	2,289	1,392	2,818	8,701	499	3,464	4,287	735	3,655	7,268	35,108
Travelling Allowance	...	349	95	1,100	496	783	541	226	422	1,762	5,774
Service Postage and Telegrams	...	265	8	275	65	197	287	184	120	554	1,955
Other Contingent Charges	192	699	406	1,316	69	433	507	125	123	1,772	5,642
District Charges	3,633	50,571	...	...	11,117	...	327,194	144,417	153,159	175,376	865,467
TOTAL, LAND RECORDS AND AGRICULTURE	6,676	56,556	3,827	17,548	14,929	8,096	335,659	148,339	160,133	192,858	944,621
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	200	...	...	426	40,286	17,360	...	...	...	58,272
Management of Grazing Lands	...	...	...	...	...	...	...	1,437	...	...	1,437
Commission on Land Revenue Collections, etc.	2,604	74	63,146	46,979	15,460	...	613	...	...	9	128,885
Commission on Capitation Tax	...	...	279	24,397	...	...	...	...	...	...	24,676
Commission on Fishery Collections	...	...	4	2,451	...	...	...	...	234	11	2,700
Charges on account of Encumbered Estates	...	...	...	...	...	...	51	...	...	...	51
Inâm Commissioner, Madras	...	...	...	...	...	...	...	...	1,457	...	1,457
Allowances to District and Village Officers	...	...	...	...	...	...	153	7,468	315,488	131,518	454,627
TOTAL DIRECT CHARGES OF COLLECTION	2,604	274	63,429	73,827	15,886	40,286	18,177	8,905	317,179	131,538	672,105
TOTAL CHARGES IN INDIA . Rx.	51,062	169,291	219,089	220,417	100,587	472,522	777,660	382,210	959,562	669,073	4,021,473
			439,506								
CHARGES IN ENGLAND:											
Law Charges in connection with Appeals from India, a portion of which is recoverable in India . . . . . £											85
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.											55
TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.											4,021,613

(*a*) The remaining part is charged under "Law and Justice."
(*b*) Including Exchange Compensation Allowance.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1894.

BENGAL OPIUM.	*Rx.*	*Rx.*	*Rx.*
BENGAL.			
Proceeds of 43,353 Chests sold by auction in Calcutta for export, being at the average rate of R1,109-1-11 per Chest	4,808,376	4,808,376	
Miscellaneous Receipts of Opium Department		2,316	
Value of Opium sold by the Excise Department in the following Provinces, for consumption in India under Revenue Regulations, at the rate of R7-4-0 per Seer:—	*Rx.*		
Bengal	57,545	57,545	
India, General	11	4,868,237	
Central Provinces	24,004		
Burma, Upper	3,566	36,255	
Burma, Lower	32,689		
Assam	40,174	154,739	
North-Western Provinces and Oudh	49,168		
Punjab	5,127		
	212,284		
TOTAL, BENGAL OPIUM . Rx.			5,022,976
BOMBAY.			
Duty realised on 26,675½ Chests of Malwa Opium, at R600 per Chest		1,600,530	
Confiscations and Miscellaneous Receipts		4,065	
TOTAL, BOMBAY OPIUM . Rx.			1,604,595
TOTAL, OPIUM REVENUE . Rx.			6,627,571

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1893	32,778	55,825	(a) 2,003	(a) 3,004
In Store at Factories on above date	1,814	3,089	206	310
	34,592	58,914	2,209	3,314
Produce of Season 1892-93	40,506	68,987	3,816	5,724
TOTAL	75,098	127,901	6,025	9,038
Sold by Auction from 1st April 1893 to 31st March 1894	43,353	73,835	...	...
Issued to Excise Department	...	...	4,348	6,523
Issued to Medical Department	...	...	8	12
TOTAL EXPENDED	43,353	73,835	4,356	6,535
Balance in Store in Calcutta on 31st March 1894	31,744	54,065	790	1,185
Balance in Factories " " "	1	1	(b) 875	(b) 1,312
BALANCE IN STORE ON 31st MARCH 1894	31,745	54,066	(b) 1,665	(b) 2,497

(a) Falls short of last year's closing balance by 19 Chests or 29 Maunds, being damaged opium returned to the Opium Agent, Behar, and utilized in the manufacture of lewa.

(b) Exclusive of 4 Chests or nearly 6 Maunds of damaged medical opium returned to the Opium Agent, Behar, and utilized in the manufacture of lewa.

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

					Rx.
COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.		
	Rx.	Rx.	Rx.		
Superintendence	5,352	7,339	12,691		
Opium Factory	33,428	36,388	69,816		
District Staff	42,159	63,878	106,037		
Payments to cultivators (current year)	284,625	200,952	485,577		
Do. do. (past year)	528,335	665,864	1,194,199		
	893,899	974,421	1,868,320		
Opium Miscellaneous charges in Calcutta			2,330		
		TOTAL, BENGAL . Rx.	1,870,650		
CHARGES IN ENGLAND:					1,870,650
Stores for India: for the Behar and Benares Opium Agencies				£	1,278
EXCHANGE ON CHARGES IN ENGLAND				Rx.	831
		TOTAL BENGAL OPIUM . Rx.			1,872,759
CHARGES FOR MALWA OPIUM.	INDIA.	BOMBAY.	TOTAL.		
	Rx.	Rx.	Rx.		
Establishment and Contingent Charges of the Agency at Indore	1,263	...	1,263		
Establishment	...	1,099	1,099		
Contingent Charges	...	1,486	1,486		
TOTAL, MALWA OPIUM . Rx.	1,263	(a) 2,585	3,848		3,848
		TOTAL INDIA . Rx.	1,874,498		
		TOTAL CHARGES UNDER OPIUM . Rx.			1,876,607

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1894.

	India, General.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.				
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sales of Government Salt	127,018	...	...	...	33,439	50,712	211,169
Excise duty on Salt manufactured locally	1,695,423	994	18,875	...	1,581,007	2,095,636	5,391,935
Duty on Salt imported from England	...	...	147,721	1,592,771	443	628	1,741,503
Duty on other imported Salt, sea-borne	...	...	...	773,685	1,300	2,500	777,485
Frontier duty on Salt imported by land	...	...	...	...	2	60,583	60,585
Miscellaneous Receipts	16,215	...	...	7,737	13,585	8,662	46,199
TOTAL, SALT REVENUE Rx.	1,838,656	994	166,596	2,374,133	1,629,776	2,218,721	8,228,876
		167,590					

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1894.

	Rx.	*Rx.*	*Rx.*
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	(a)3,113		
Salaries of Deputy and Assistant Commissioners, &c.	(a)8,440		
Office Establishment	5,544		
Travelling Allowances	3,508		
Purchase and Repair of Tents	200		
Commission on Salt Tax Collections	2,718		
Rewards	294		
Compensations to Frontier Chiefs and others	159		
Removal of Salt purchased by traders	7,673		
Conveyance of Tents and Records	439		
House and Office-Rent	348		
Petty Construction and Repairs	5,653		
Service Postage Stamps	596		
Service Telegrams	117		
Miscellaneous Contingencies	2,249		
	41,051		
Manufacture and Excavation of Salt:			
Sambhar	13,575		
Didwana	250		
Pachbudra	4,675		
Phalodi	51		
Punjab Mines	6,329		
		65,931	
PREVENTIVE ESTABLISHMENT		46,079	
			112,010
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Upper Burma		58	
Lower Burma		606	
			664
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		857	
Rewards		400	
Petty Construction and Repairs		166	
Rents, Rates, and Taxes		1,018	
Scales and Weights		235	
Miscellaneous Contingencies		8	
			2,684
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	(a) 4,375		
Salary of Secretary to Commissioner	(a) 1,973		
Salaries of Deputy and Assistant Commissioners	(a)13,967		
Inspectors and Assistant and Sub-Inspectors	(a)63,343		
Office Establishment	77,748		
Travelling Allowances	10,301		
Purchase, Repair, and Carriage of Tents	1,634		
Rewards	17,085		
Cost, Freight, &c., of Spirits	391		
Conveying Salt to French Government and Fish-curing Yards	1,642		
Freight and other Charges for export and import of Salt	2,101		
Petty Construction and Repairs	27,206		
Service Postage Stamps	2,558		
Service Telegrams	275		
Rents, Rates, and Taxes	776		
Miscellaneous Contingencies	12,381		
		237,756	
Deduct—Amount chargeable to Excise		*60,412*	
		177,344	
SALT PURCHASE AND FREIGHT		22,299	
			199,643
Carried forward			315,001

(a) Includes Exchange Compensation Allowance.

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1894—*continued.*

					Rx.	Rx.
				Brought forward		315,001
BOMBAY.	Presidency Division.	Sindh Division.	Aden Division.	TOTAL.		
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	Rx.	Rx.	Rx.	Rx.		
Salaries of Collector, Deputy and Assistant Collectors, &c. (a)	7,145	1,296	...	8,441		
Superintendent and Petty Officers	8,184	823	...	9,007		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	43,475	1,864	125	45,464		
Preventive Establishment	873	3,551	...	4,424		
Commission on sale of Salt	970	...	...	970		
Rewards	179	39	...	218		
Travelling Allowances	2,491	350	...	2,841		
Service Postage Stamps	308	56	...	364		
Service Telegrams	20	8	...	28		
Rents, Rates, and Taxes	42	24	...	66		
Purchase and Conveyance of Tents and Records	211	2	...	213		
Petty Construction and Repairs	1,725	161	1	1,887		
Scales and Weights	187	...	...	187		
Office Expenses and Miscellaneous Contingent Charges	9,445	268	57	9,770		
	75,255	8,442	183	83,880		
SALT PURCHASE AND FREIGHT				35,421		
PREVENTIVE ESTABLISHMENT				37,515		
GOA MIXED COMMISSION				646		
						157,462
				TOTAL CHARGES IN INDIA . Rx.		472,463
CHARGES IN ENGLAND:						
Stores for India: Weighing Machines, etc.					£	1,177
EXCHANGE ON CHARGES IN ENGLAND					Rx.	765
				TOTAL CHARGES UNDER SALT . Rx.		474,405

No. 15 C.—ACCOUNT of SALT STORE, for the Year ended 31st March 1894.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1893	2,82,125	6,72,179	(b) 31,39,528	26,22,999
Manufactured, excavated, or purchased during the Year	44,51,154	24,73,827	12,57,140	31,05,294
	47,33,279	31,46,006	43,96,668	57,28,293
Removed by Purchasers during the Year	(c) 28,21,751	25,35,589	11,87,448	32,51,915
Wastage, &c., written off	44,625	...	84,115	2,85,774
	28,66,376	25,35,589	12,71,563	35,37,689
Balance in Store on 31st March 1894	18,66,903	6,10,417	31,25,105	21,90,604

(a) Including Exchange Compensation Allowance.
(b) The balance has been revised according to the Administration Report.
(c) Includes 26,610 Mds. on account of "Free Deliveries" to Native States.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.. Upper.	Burma.. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	30,896	122,635	19,655	80,213	60,225	1,149,855	547,491	274,717	469,747	308,029	3,063,463
Sale of Commercial and other Stamps	23,302	52,026	9,533	43,892	23,924	443,663	175,592	133,936	265,313	197,218	1,368,399
Fines and Penalties	231	449	690	760	365	3,015	1,329	980	4,573	1,348	13,740
Miscellaneous	304	104	96	1,255	203	1,138	561	3,744	3,610	52,734	63,749
TOTAL, STAMP REVENUE . Rx.	54,733	175,214	29,974	126,120	84,717	1,597,671	724,973	413,377	743,243	559,329	4,509,351
			156,094								
Deduct—Refunds	*647*	*1,410*	*398*	*1,820*	*533*	*14,377*	*9,566*	*3,844*	*10,184*	*9,667*	*52,446*
NET REVENUE from STAMPS . . Rx.	54,086	173,804	29,576	124,300	84,184	1,583,294	715,407	409,533	733,059	549,662	4,456,905
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	...	(*a*) 2,631	...	...	720	720	4,071
Establishment of Superintendent or other Officers	...	...	...	...	...	3,354	...	...	1,031	2,510	6,895
Contingent Expenses, Packing Charges, &c.	...	...	...	...	...	1,486	...	...	599	774	2,859
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	96	511	...	154	1,165	30	245	1,021	3,246
Commission to Vendors	...	...	...	...	...	...	233	...	...	120	353
Discount on sale of Court Fee Stamps	429	11	207	633	939	12,901	...	4,270	5,156	3,896	28,442
Discount on sale of General Stamps	971	1,660	299	1,062	727	10,472	4,348	5,058	10,822	5,980	41,399
Contingencies and Miscellaneous	139	398	41	41	19	693	877	2,198	285	468	5,159
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—*80,394*	5,479	371	1,256	1,940	31,480	9,857	7,515	13,644	8,852	...
			1,014	3,503							
TOTAL CHARGES in INDIA . Rx.	—*78,831*	7,548	4,517		3,625	63,171	16,480	19,071	32,502	24,341	92,424
			Rx. 35,581 (*b*)								
CHARGES IN ENGLAND:											
Stores for India			£ 27,453 (*c*)						7,204	4,218	38,875
EXCHANGE ON CHARGES IN ENGLAND											Rx. 25,263
											TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx. 156,562

(*a*) Includes Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	6,566	50,425	24,282	153,658	43,117	632,624	150,515	57,863	647,381	101,320	1,867,751
Distillery Fees	18,031	98,452	1,637	1,338	...	5,858	93	419	180	10,254	136,262
Still-head Duty	58,657	23,198	9,279	22,936	133	197,393	257,999	67,372	314,404	699,138	1,650,509
License Fees for sale of Opium and its preparations	1,889	28,322	8,908	50,828	30,601	55,219	16,990	36,057	31,269	1,907	261,990
License Fees for sale of other Drugs	3,404	14,832	390	...	16,314	22,120	74,207	18,069	6,124	32,447	187,907
Rent of Toddy trees	4,644	2,161	89	32	1	291	8,731	...	239,173	109,502	364,624
TOTAL	93,191	217,390	44,585	228,792	90,166	913,505	508,535	179,780	1,238,531	954,568	4,469,043
Duty on Opium consumed in India	1,449	46,872	13,544	110,696	164,853	164,210	63,099	13,916	44,718	108,843	732,200
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	3,107	...	...	3,107
Duty on Ganja	342	12,986	...	...	17,447	135,786	...	...	...	537	167,098
Fines, Confiscations, and Miscellaneous	609	2,119	12	84	53	1,316	568	330	4,217	7,817	17,125
TOTAL, EXCISE REVENUE . Rx.	95,591	279,367	58,141	339,572	272,519	1,214,817	572,202	197,133	1,287,466	1,071,765	5,388,573
			397,713								
CHARGES.											
Salaries and Establishments	2,432	3,087	1,821	2,830	109	45,670	6,417	4,536	38,188	25,664	130,754
Contingent Expenses	139	1,353	1,088	4,658	951	18,336	1,177	643	14,835	8,948	52,128
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	...	1,623	...	...	...	1,623
Rents, Rates, and Taxes	...	2	3	3	...	273	....	6	192	163	642
Petty Construction and Repairs	...	161	...	...	...	575	...	...	7,292	118	8,146
TOTAL, EXCISE CHARGES . Rx.	2,571	4,603	2,912	7,491	1,060	64,854	9,217	5,185	60,507	34,893	193,293
			10,403								
CHARGES IN ENGLAND:											
Stores for India: Hydrometers,											50
EXCHANGE ON CHARGES IN ENGLAND											32
											193,375

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

REVENUE.	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	2,471	32,327	101,044	61,121	(*b*)408,313	(*c*)457,134	216,990	(*e*)524,825	276,418	2,080,643
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	348	...	...	413,431	(*c*)33,598	...	...	...	447,377
Cess on Lands for Famine Assurance, Canals and Railways	...	14,963	...	...	...	(*c*)171,057	57,521	...	...	243,541
Cess on Lands for District Post	...	3,883	...	...	43,322	3,733	13,646	...	...	64,584
Cess on Lands for Village Service and Patwaries .	4,036	45,207	...	...	...	237,252	133,348	(*f*)148,031	41,012	608,886
Assessment on Wards' Estates for Establishment Charges	...	2,476	...	...	13,155	...	1,836	...	...	17,467
Miscellaneous	(*a*) 4,544	...	...	...	...	(*d*)41,649	555	(*g*) 5,325	...	52,073
TOTAL RECEIPTS under PROVINCIAL RATES .	11,051	99,204	101,044	61,121	878,221	944,423	423,896	678,181	317,430	3,514,571
Deduct—Refunds	*4*	*103*	*48*	*91*	*915*	*866*	*133*	*8,507*	*800*	*11,467*
NET RECEIPTS under PROVINCIAL RATES . Rx.	11,047	99,101	100,996	61,030	877,306	943,557	423,763	669,674	316,630	3,503,104
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	3,049	273	43,548	702	363	...	5,874	53,809

(*a*) Consists of—

	Rx.
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools .	1,598
Educational "Plough Tax" in Coorg	616
Local cess under New Regulations in Coorg	2,330
	4,544

(*b*) Roads and Public Works only.
(*c*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh :—
(*d*) Chowkidari (Village Police) Cess in Oudh.
(*e*) Includes House-tax in Unions or Punchayets and Road Cess in Badrachelam Taluk.
(*f*) Includes Revenue from Village Service Inams.
(*g*) Irrigation cess in lieu of labor.

(*c*)	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	418,757	...	45,252	464,009
Ditto Oudh	33,571	...	33,571	67,142
"Famine Assurance Rate," North-Western Provinces	...	...	92,234	92,234
"1 per cent. Road Cess," North-Western Provinces	4,806	...	...	4,806
"Original Rates," Oudh	...	37,331	...	37,331
Deduct—Amount credited as Cess for District Post	...	*3,733*	...	*3,733*
TOTAL . Rx.	457,134	33,598	171,057	661,789

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1894.

	Gross Receipts.					Refunds and Drawbacks.					Net Produce.				
	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma (Lower).	Bengal	Madras.	Bombay.	Total Refunds and Drawbacks.	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Net Produce.
SEA CUSTOMS.															
Imports.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	1,378	16,527	6,735	10,493	35,133	832	10,678	3,625	3,220	18,355	546	5,849	3,110	7,273	16,778
Chemicals:															
Drugs, Medicines and Dyeing and Tanning Materials	5	1,267	10	2,216	3,498	...	...	...	3	3	5	1,267	10	2,213	3,495
Oil, Mineral, Petroleum, &c.	5,205	158,458	11,558	88,647	263,868	18	213	...	1,052	1,283	5,187	158,245	11,558	87,595	262,585
Articles of food and drink	3,477	3,736	...	11,658	18,871	...	...	...	...	...	3,477	3,736	...	11,658	18,871
Liquors:															
Ale, Beer, and Porter	3,689	4,106	2,458	7,151	17,404	...	11	...	6	17	3,689	4,095	2,458	7,145	17,387
Spirits	80,008	142,384	85,647	221,466	529,505	44	410	209	5,409	6,072	79,964	141,974	85,438	216,057	523,433
Wines and Liqueurs	4,523	17,807	6,173	20,139	48,642	...	71	22	211	304	4,523	17,736	6,151	19,928	48,338
Metals and Manufactures of Metals:															
Silver Bullion and Coin	...	1,609	...	2,088	3,697	...	...	...	...	...	...	1,609	...	2,088	3,697
Other Metals and Manufactures of Metals	...	6,227	...	30,003	36,230	...	...	...	125	125	...	6,227	...	29,878	36,105
Manufactured Articles. Raw Materials and Unmanufactured Articles	6,943	7,365	3,169	13,510	30,987	...	...	...	...	...	6,943	7,365	3,169	13,510	30,987
Total, Imports. Rx.	105,228	359,486	115,750	407,371	987,835	894	11,383	3,856	10,026	26,159	104,334	348,103	111,894	397,345	961,676
Exports.															
Grain and Pulse:															
Paddy	5,406	140	11,252	1,134	17,932	121	19	4	11	155	5,285	121	11,248	1,123	17,777
Rice	409,649	175,350	34,088	26,007	645,094	8,916	5,725	104	102	14,847	400,733	169,625	33,984	25,905	630,247
Total, Exports. Rx.	415,055	175,490	45,340	27,141	663,026	9,037	5,744	108	113	15,002	406,018	169,746	45,232	27,028	648,024
Miscellaneous	411	5,583	40	1,964	7,998	67	19	...	...	86	344	5,564	40	1,964	7,912
TOTAL, SEA CUSTOMS. Rx.	520,694	540,559	161,130	436,476	1,658,859	9,998	17,146	3,964	10,139	41,247	510,696	523,413	157,166	426,337	1,617,612
LAND CUSTOMS.															
Imports	...	...	1,512	379	1,891	...	...	3	...	3	...	...	1,509	379	1,888
Exports	...	...	6,769	2,044	8,813	...	...	...	2	2	...	...	6,769	2,042	8,811
Miscellaneous	...	...	131	8	139	...	...	...	...	...	...	...	131	8	139
TOTAL, LAND CUSTOMS, Rx.	...	...	8,412	2,431	10,843	...	...	3	2	5	...	...	8,409	2,429	10,838
MISCELLANEOUS.															
Warehouse and Wharf Rent, Fees, &c.	2,914	300	4,640	4,817	12,671	...	...	2	(a) 4,059	4,061	2,914	300	4,638	758	8,610
TOTAL, CUSTOMS REVENUE, Rx.	523,608	540,859	174,182	443,724	1,682,373	9,998	17,146	3,969	14,200	45,313	513,610	523,713	170,213	429,524	1,637,060

(a) Includes Rx. 3,985 paid to the Government of Portuguese India on account of their share of Customs Revenue.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1894.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Lower).	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	(*a*)4,745	4,745
Establishment and Contingencies of ditto	...	...	...	4,309	4,309
Collectors, Deputy and Assistant (*a*)	2,276	4,156	3,161	3,780	13,373
Office Establishment	3,201	8,683	2,929	3,057	17,870
Preventive Establishment	4,991	27,761	77	13,154	45,983
Appraising Establishment	720	3,445	199	2,962	7,326
Wharf Establishment	...	3,366	...	...	3,366
Contingent Charges	831	2,685	934	1,845	6,295
Total Charges at the Principal Ports	12,019	50,096	7,300	33,852	103,267
Charges at other Ports (*vide* details below)	6,011	4,154	10,253	19,828	40,246
TOTAL CHARGES IN INDIA . Rx.	18,030	54,250	17,553	53,680	143,513
CHARGES IN ENGLAND:					
Stores for India: Hydrometers, etc.				£	135
EXCHANGE ON CHARGES IN ENGLAND				Rx.	88
TOTAL CUSTOMS CHARGES				Rx.	143,736

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	(*a*)214	1,601	80	1,895
Bassein	(*a*)262	905	24	1,191
Kyauk-Phyu	...	60	3	63
Mergui	...	303	5	308
Moulmein	(*a*)262	1,869	133	2,264
Sandoway	...	32	1	33
Tavoy	...	241	16	257
Total, Burma	738	5,011	262	6,011
Bengal.				
Balasore	...	497	27	524
Chittagong	(*a*)911	1,580	253	2,744
Cuttack	(*b*)5	665	12	682
Dacca	...	60	9	69
Pooree	...	131	4	135
Total, Bengal	916	2,933	305	4,154
Madras.				
Ganjam	...	566	151	717
Godavery	...	708	192	900
Kistna	...	353	134	487
Madura	...	300	63	363
Malabar	...	2,099	578	2,677
Nellore	...	251	29	280
South Arcot	...	812	302	1,114
South Canara	...	1,258	187	1,445
Tanjore	...	981	358	1,339
Tinnevelly	...	340	97	437
Vizagapatam	...	416	78	494
Total, Madras	...	8,084	2,169	10,253
Bombay.				
Gujarat Division	(*a*)497	2,987	1,035	4,519
Konkan Division	(*a*)3,204	3,353	2,086	8,643
Sind Division	(*a*)1,551	4,631	484	6,666
Total, Bombay	5,252	10,971	3,605	19,828
Total Charges at Other Ports . Rx.	6,906	26,999	6,341	40,246

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exchange Compensation Allowance.

*No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:											
Income Tax:											
Ordinary Collections	8,584	31,321	...	54,866	21,667	380,812	197,249	103,469	167,432	295,946	1,261,346
Deductions by Government from Salaries and Pensions	27,508	7,956	8,604	12,543	4,239	47,878	31,897	20,718	30,855	32,694	224,892
Deductions from Interest on Government Securities	51,189	192	6	201	22	1,444	3,232	1,711	7,437	15,475	80,909
Penalties	...	340	...	79	126	3,069	61	212	464	208	4,559
Recoveries from Surplus Profits of Railway Companies	5,091	...	...	...	...	313	...	...	...	22,405	27,809
Other items	...	...	...	...	...	1,526	...	43	1	83	1,653
License Tax (Pandhari)	...	8,666	...	...	...	...	..	...	...	...	8,666
TOTAL CIVIL DEPARTMENT	92,372	48,475	8,610	67,689	26,054	435,042	232,439	126,153	206,189	366,811	1,609,834
			76,299								
OTHER DEPARTMENTS:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	32,461	...	...		...	...	...	...	13,351	12,522	58,334
„ Public Works „	6,572	1,252	7,509		1,129	7,278	6,343	14,543	5,631	3,879	54,136
„ Post Office „	6,848	...	...		...	...	...	...	...	...	6,848
„ Telegraph „	8,029	...	...		...	...	...	...	...	...	8,029
„ Marine „	1,990	...	...		...	...	...	...	...	...	1,990
TOTAL OTHER DEPARTMENTS	55,900	1,252	7,509		1,129	7,278	6,343	14,543	18,982	16,401	129,337
TOTAL ASSESSED TAXES	148,272	49,727	83,808		27,183	442,320	238,782	140,696	225,171	383,212	1,739,171
Deduct—Refunds	*10,120*	*516*	*799*		*61*	*2,817*	*2,029*	*1,023*	*1,894*	*2,255*	*21,544*
NET REVENUE from ASSESSED TAXES	138,152	49,211	83,009		27,122	439,503	236,753	139,673	223,277	380,927	1,717,627
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	375	...	...	2,105	112	17,879	2,098	1,131	2,051	5,309	31,060

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.											
Revenue from Timber and other Produce removed from the Forests by Government Agency :	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Timber	48,978	2,278	4,754	215,071	1,741	49	47,082	27,518	21,123	94,561	463,155
Firewood and Charcoal	430	556	...	...	1	1,452	19,188	27,103	12,931	75,112	136,773
Bamboos	7	120	...	...	4	..	595	785	220	17	1,748
Sandal Wood	7,256	...	...	...	...	...	...	...	4,008	1,989	13,253
Grass and other minor Produce	118	258	...	...	99	1	2,106	64	2,280	14,347	19,273
	56,789	3,212	4,754	215,071	1,845	1,502	68,971	55,470	40,562	186,026	634,202
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers :											
Timber	3,025	3,228	179,987	69,404	29,551	37,570	58,617	2,177	31,504	85,659	500,722
Firewood and Charcoal	1,182	1,573	3,750	5,714	781	20,804	4,088	3,076	24,746	14,624	80,338
Bamboos	258	784	4,410	4,678	885	4,645	13,184	7	16,815	12,253	57,919
Grazing and Fodder Grass	619	9,911	...	53	740	1,232	9,915	19,943	26,326	56,361	125,100
Other minor Produce	2,024	(*a*) 91,989	29,960	5,336	4,563	10,595	11,696	915	47,348	9,928	214,354
	7,108	107,485	218,107	85,185	36,520	74,846	97,500	26,118	146,739	178,825	978,433
Confiscated Drift and Waif Wood	...	254	3,709	14,628	1,473	1,270	1,621	7,344	1,287	979	32,565
Revenue from Forests not managed by Government :											
Duty on Foreign Timber and other Forest Produce	...	...	...	28,770	3,934	...	595		...	2,518	35,817
Revenue from shared and private Forests	1,286	...	...	...	615	..	...	281	...	3,733	5,915
	1,286	...	...	28,770	4,549	...	595	281	...	6,251	41,732
Miscellaneous :											
Fines and Forfeitures	61	25	131	750	258	12	104	32	127	1,241	2,741
Refunds	36	110	68	123	80	339	51	7	...	182	996
Other Sources	304	2,362	2,806	4,408	4,125	2,192	2,144	2,078	6,003	5,931	32,353
	401	2,497	3,005	5,281	4,463	2,543	2,299	2,117	6,130	7,354	36,090
TOTAL FOREST REVENUE . Rx.	65,584	113,448	229,575	348,935	48,850	80,161	170,986	91,330	194,718	379,435	1,723,022
			578,510								
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests (*b*)	4,789	...	...	...	...	...	...	...	...	...	4,789
Establishment and Contingencies	3,145	...	...	...	...	...	...	...	...	...	3,145
TOTAL, GENERAL DIRECTION . Rx.	7,934	...	...	...	...	...	...	...	...	...	7,934

A.—CONSERVANCY AND WORKS.											
Timber and other Produce removed from the Forests by Government Agency	18,100	5,698	2,842	61,735	909	697	24,665	22,282	17,073	78,848	232,849
Timber and other Produce removed from the Forests by Consumers or Purchasers	15	14,102	728	2,346	1,705	5,492	4,293	168	7,701	4,178	40,728
Confiscated Drift and Waif Wood	...	9	2,118	7,479	17	214	741	1,998	252	22	12,850
Revenue from Forests not managed by Government	234	...	...	750	190	...	208	...	...	...	1,382
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	12	...	...	239	...	1,204	3,581	1,807	3,072	9,915
Live Stock, Stores, Tools and Plant	3,385	1,290	2,717	3,220	1,243	1,179	2,732	321	2,654	1,182	19,923
Communications and Buildings	3,722	1,550	3,199	1,097	1,426	4,967	12,281	3,396	8,331	1,633	41,602
Demarcation, Improvement, and Extension of Forests:—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85	...	9,871	...	6,105	...	...	3	...	6,309	293	22,581
Other Charges	6,012	11,381	4,530	13,718	5,193	2,317	11,227	2,456	23,068	21,712	101,614
Miscellaneous	1,270	365	196	536	320	169	1,120	139	926	2,375	7,416
TOTAL CONSERVANCY AND WORKS . Rx.	32,738	44,278	16,330	96,986	11,242	15,035	58,474	34,341	68,121	113,315	490,860
B.—ESTABLISHMENTS.											
I.—*Salaries.*											
Pay of Conservators (*b*)	...	3,642	3,862	2,896	1,792	2,131	6,030	1,797	5,546	3,531	31,227
Pay of Superior Officers (*b*)	9,022	13,721	12,683	14,702	6,048	9,938	13,065	10,777	22,454	27,064	139,474
Subordinate Forest and Depôt Establishments	3,535	19,596	5,986	6,020	2,740	6,632	7,779	8,168	16,065	40,173	116,694
Office Establishments	1,147	4,029	4,319	5,052	1,651	1,926	4,267	2,527	8,064	6,816	39,798
Deputation and Special Allowances	1,084	542	2,672	2,474	429	392	501	412	14	711	9,231
	14,788	41,530	29,522	31,144	12,660	21,019	31,642	23,681	52,143	78,295	336,424
II.—*Travelling Allowances.*											
Conservators	...	274	269	336	178	222	357	197	862	480	3,175
Superior Officers	1,277	1,485	3,263	2,711	1,372	2,268	1,960	1,862	4,259	5,642	26,099
Subordinate Forest and Depôt Establishments	347	1,123	805	1,025	520	791	1,185	1,099	5,043	2,546	14,484
Office Establishments	83	201	618	296	53	118	432	402	1,365	2,219	5,787
	1,707	3,083	4,955	4,368	2,123	3,399	3,934	3,560	11,529	10,887	49,545
III.—*Contingencies.*											
Stationery	16	50	14	12	3	6	144	106	...	675	1,026
Carriage of Tents and Records	172	990	246	128	18	135	692	456	647	679	4,163
Rents, Rates, and Taxes	211	34	27	366	157	110	154	525	307	525	2,416
Pay of Police Guards	...	...	...	...	...	...	73	...	...	...	73
Official Postage	146	520	167	167	176	233	345	431	1,241	1,318	4,744
Sundries	740	1,293	407	576	371	456	612	517	1,559	591	7,122
	1,285	2,887	861	1,249	725	940	2,020	2,035	3,754	3,788	19,544
TOTAL ESTABLISHMENTS . Rx.	17,780	47,500	35,338	36,761	15,508	25,358	37,596	29,276	67,426	92,970	405,513
TOTAL EXPENDITURE IN INDIA . Rx.	58,452	91,778	51,668	133,747	26,750	40,393	96,070	63,617	135,547	206,285	904,307
			185,415								

CHARGES IN ENGLAND:			
Expenses attending the examination of Candidates for the Indian Forest Department, Passage to India on appointment, &c.	£	1,224	
Stores for India: Camera for the Dehra Dun Forest School	„	49	1,273
EXCHANGE ON CHARGES IN ENGLAND	Rx.		827
TOTAL FOREST EXPENDITURE	Rx.		906,407

(*a*) Includes Commutation Fees Rx. 83,550.

(*b*) Including Exchange Compensation Allowance.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper	Burma. Lower	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	1,942	7,382	476	4,789	4,663	133,621	27,672	22,212	109,341	58,538	370,636
Fees for Copies of Registered Documents	172	3,244	5	140	55	1,935	10,442	6,258	3,276	983	26,510
Miscellaneous	54	1,544	16	307	19	3,358	4,015	1,659	7,302	726	19,000
TOTAL, REGISTRATION RECEIPTS . Rx.	2,168	12,170	497	5,236	4,737	138,914	42,129	30,129	119,919	60,247	416,146
			5,733								
Deduct—Refunds	*5*	*1*	...	*2*	*10*	*325*	*15*	*10*	*369*	*396*	*1,133*
			2								
NET RECEIPTS under REGISTRATION . Rx.	2,163	12,169	5,731		4,727	138,589	42,114	30,119	119,550	59,851	415,013
CHARGES.											
Superintendence	...	919	...	...	...	6,045	84	...	3,106	770	10,924
District Charges	669	3,360	296	2,392	2,590	72,505	20,474	9,497	73,038	27,978	212,799
TOTAL CHARGES under REGISTRATION . Rx.	669	4,279	296	2,392	2,590	78,550	20,558	9,497	76,144	28,748	223,723
			2,688								

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1894.

INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*
Tribute from Amjeerah	3,440		
„ Ajehgurh	701		
„ Boondee	12,000		
„ Banswara	3,239		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	1,369		
„ Holkar	605		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Oodeypoor	21,000		
„ Punnah	996		
„ Paldeo	32		
„ Rutlam	6,552		
„ Sillana	2,223		
„ Sirohee	688		
„ Lawa	23		
Nizam's Government on account of Mahratta Chouth	10,811		
		142,240	
Contribution from Bhurtpur	1,400		
„ „ Dholepur	1,000		
„ „ Kerowlee	500		
„ of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
„ „ Kotah towards cost of Deolee Irregular Force	20,000		
Contribution towards cost of United Malwa Contingent:			
From Dewas 3,302			
„ Jowrah 7,951			
	11,253		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur 207			
„ Amjeerah 1,966			
„ Burwanee 448			
„ Dhar 766			
„ Jabooah 171			
„ Bagade State 25			
„ Jahat „ 20			
	3,603		
		67,438	
Fees on Succession:			
Paldeo State	169		
Gawrihar	597		
Pertabgurh	200		
Bori	144		
		1,110	
TOTAL INDIA GENERAL			210,788
CENTRAL PROVINCES.			
Tributes from various Petty States		23,540	
Fees on Succession:			
Kritpal Singh, Chief of the Kawardha State, Bilaspur		750	
TOTAL CENTRAL PROVINCES			24,290
Carried forward			235,078

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1894—*contd.*

			Rx.
Brought forward			235,078
BURMA.			
(Upper)			
Tribute from Thamaungdut Sawbwa's State	40		
„ Shan States	27,201		
„ Baw States	525		
„ Various Petty States	1,420		
TOTAL BURMA (UPPER)			29,186
ASSAM.			
Tributes from Ramrai	10		
„ Manipur	10,000		
			10,010
PUNJAB.			
Tribute from Kapoorthalla	13,100		
„ Chumba	380		
„ Mandi	10,000		
„ Sokeith	1,100		
„ Various Petty States	3,171		
TOTAL PUNJAB			27,751
MADRAS.			
Tribute from Travancore	78,311		
„ Bastar	200		
„ Jeypur	100		
		78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
„ „ Cochin for the maintenance of a Battalion of Native Infantry		20,009	
„ „ Travancore		1,332	
TOTAL MADRAS			344,952
BOMBAY.			
Tribute from Katthiawar	54,591		
Tributes from various Petty States	5,862		
Subsidy from the Kutch Government	18,695		
Contribution from Baroda State	34,877		
Contribution from Jagirdars, Southern Mahratta Country	7,863		
		121,888	
Fees on Succession:			
Jath State in the Southern Maratha Country, 1st instalment	3,621		
Vala Bawa Jinna of Vadia, 1st instalment	1,651		
Thakore of Ranasax, 1st and 2nd instalments	200		
		5,472	
TOTAL BOMBAY			127,360
TOTAL TRIBUTES, ETC.		Rx.	774,337

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section B.—Interest.

Revenue *Rx.*875,487. Expenditure *Rx.*4,446,369.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	875,487	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,895,056
Interest on other Obligations . .	26	Expenditure	50	...	...	551,313
		Total .		...	875,487	4,446,369

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1894.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.											
Imperial Loans and Advances, etc., set forth in Account No. 85, page 228 .	6,330	...	2,676	207	...	165,331	...	...	27,576	175,719	377,839
Provincial Loans and Advances set forth in Account No. 85A, page 238 . .	...	4,469	...	1,340	65	7,888	30,750	29,485	17,695	23,226	114,918
TOTAL INTEREST ON LOANS AND ADVANCES	6,330	4,469	2,676	1,547	65	173,219	30,750	29,485	45,271	198,945	492,757
INVESTMENTS.											
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	326,380	...	...	...	...	...	...	...	...	...	326,380
Securities of Provincial Funds . .	...	441	...	...	56	1,439	2,488	132	9,260	6,028	19,844
TOTAL INTEREST ON INVESTMENTS .	326,380	441	...	...	56	1,439	2,488	132	9,260	6,028	346,224
ARREARS DUE TO THE GOVERNMENT.											
Of Land Revenue	5	...	...	...	...	...	...	...	3,694	267	3,966
Of other Revenue	...	...	...	...	...	...	...	...	885	...	885

Of District Road Cess	...	...	...	...	...	4,126	...	...	...	...	4,126
Of Public Works Cess	...	...	...	...	...	4,188	...	...	...	...	4,188
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	20	...	20
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	5	...	...	...	...	8,314	...	...	4,599	267	13,185
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	689	...	...	...	...	...	...	...	...	56	745
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	4,863	...	...	...	...	...	...	...	...	...	4,863
Sundry Items	37	4	...	53	49	484	44	16	435	25	1,147
TOTAL SUNDRY ACCOUNTS	5,589	4	...	53	49	484	44	16	435	81	6,755
TOTAL RECEIPTS IN INDIA . Rx.	338,304	4,914	2,676	1,600	170	183,456	33,282	29,633	59,565	205,321	858,921
			4,276								

	£	
RECEIPTS IN ENGLAND:		
Interest realized from investment of Cash Balance	9,827	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	214	
	£	10,041
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	6,525
TOTAL INTEREST RECEIPTS . Rx.		875,487

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1894.

RUPEE DEBT.	Amount of Loan, 31st March 1894.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	13,840	623	2,519	
Transfer Loan of 1879, 4½ per cent. portion	216,980	9,764	51,066	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*) 1,270	1,318	
				99,903
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	682,133	27,285	26,099	
Loan of 1835-36	1,585,490	63,420	65,418	
Loan of 1842-43	27,811,280	1,112,451	1,097,738	
Loan of 1854-55	24,881,890	995,276	948,310	
Transfer Loan of 1st May 1865	34,292,292	1,371,692	1,407,403	
Reduced 4 per cent. Loan of 1879	5,840,780	233,631	224,915	
Promissory Notes for Mysore Family	50,008	2,000	2,006	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East Indian Railway Commuted Stock	5,450	218	210	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
Railway Loan from the Nawab of Rampur	470,000	18,800	11,084	
				3,983,183
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	50,520	1,768	1,335	
Loan of 1893-94	3,500,760	122,527	40,084	
				41,419
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,700	68	60	
Cawnpore-Furukhabad Railway Debenture Loan	640	26	12	
Cawnpore-Achneyra Railway Debenture Loan	5,720	229	604	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	77,970	3,119	(*b*) 3,372	
				4,048
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	122	
5½ per cent. Loan of 1825-26	...	...	41	
4½ per cent. Loan of 1878	...	...	569	
4½ per cent. Transfer Loan of 1870	...	...	119	
4½ per cent. Transfer Loan of 1872	...	...	36	
Transfer Loan of 1879, 4½ per cent. portion	...	...	11,958	
4 per cent. Loan of 1828-29	...	...	5	
4½ per cent. Nagpur-Raipur Railway Debenture Loan	...	...	13	
				12,863
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	979	39	38	
Discount on Loans	...	...	132,360	
				132,398
TOTAL INTEREST ON RUPEE DEBT . RX.				4,273,814
Carried forward .				4,273,814

(*a*) Equivalent in Rupees of 7*s.* per 100 Rupees.
(*b*) Includes Rx. 976 additional payment on account of Surplus Profits.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1894—*continued.*

	Amount of Loan, 31st March 1894.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
	£	£	£	Rx.
Brought forward .	...	...	...	4,273,814
STERLING DEBT.				
India 3½ per cent. Stock	64,001,927	2,240,067	2,242,038	
India 3 per cent. Stock	36,151,079	1,084,532	1,062,073	
India 5 per cent. Stock (prior to 5th July 1880)	...	...	13	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	340	
India 3½ per cent. Debentures	5,000,000	162,500	134,815	
India Bills (Discount on issue)	...	...	77,627	
Temporay Loans on Security of East India Bonds	...	...	15,624	
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,947	13,947	
Oude and Rohilkund Railway Debenture Stock	384,700	15,388	39,569	
Oude and Rohilkund Railway Debentures	...	...		
South Indian Railway Debenture Stock	425,000	19,125	38,424	
South Indian Railway Debentures	313,700	10,684		
			3,689,074	
Discount, Sinking Fund			(a) 11,170	
Discount on the issue of £1,300,000 India 3 per cent. Stock			18,581	
Commission on sale of India Debentures			866	
TOTAL INTEREST ON STERLING DEBT £				3,719,691
EXCHANGE ON PAYMENTS IN ENGLAND Rx.				2,417,297
GRAND TOTAL Rx.				(b) 10,410,802

(a) Includes £9,163 charged to "Interest on Debt" and £2,007 charged to "State Railways Interest on Debt."

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue, and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	Interest on Ordinary Debt.				Interest on Debt incurred for Railway and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	—480,219	132,370	—347,849	3,114,405	629,633	3,744,038
Central Provinces	...	3,860	...	3,860	(c) 19,415	...	19,415
Burma, Lower	...	1,194	...	1,194	212,754	...	212,754
Assam	...	50	...	50	...	...	...
Bengal	...	14,326	...	14,326	...	244,148	244,148
North-Western Provinces and Oudh	...	28,918	5	28,923	...	291,777	291,777
Punjab	...	21,298	7	21,305	...	...	...
Madras	...	17,933	3	17,936	...	...	...
Bombay	...	21,924	13	21,937	...	...	...
Total, India Rx.	...	—370,716	132,398	—238,318	3,346,574	1,165,558	4,512,132
England £	2,476,670	...	28,610	2,505,280	(d) 1,214,411	...	1,214,411
Exchange Rx.	1,609,502	...	18,592	1,628,094	789,203	...	789,203
TOTAL Rx.	4,086,172	—370,716	179,600	3,895,056	5,350,188	1,165,558	6,515,746

TOTAL Rx. 10,410,802, as above.

(c) Charged to "State Railways—Interest on Capital deposited by Companies."

(d) Includes £216,948 on account of Interest chargeable against (Railway) Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1894, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1893.	Amount, 31st March 1894.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	220
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,806
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	2,590
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	240
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	134
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Fatha Ulla Khan	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	34,520	34,520	5	2,063
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	8,962	9,412	4	357
Service Funds.				
Uncovenanted Service Family Pension Fund	(*a*)1,207,163	1,246,011	6 and 4	71,602
Miscellaneous Service Funds	(*a*)286	...	4½	...
Savings Banks.				
Post Office Savings Bank Deposits	7,818,773	8,265,732	3¾	293,271
State Railway Provident Institutions	114,453	131,209	3¾	4,417
Civil Engineers' Provident Fund	(*b*) 230,246	258,982	4	9,489
Postal Insurance and Life Annuity Funds	33,969	40,664	3¾	1,286
Post Office Guarantee Fund	36,487	30,875	4	1,200
Regimental Savings Banks Deposits	70,364	87,564	3¾	4,017
General Family Pension Fund	45,021	4,819	3¾	1,010
Hindu Family Annuity Fund	15,299	19,161	3¾	642
Bengal Christian Family Pension Fund	2,047	226	3¾	14
Miscellaneous.				
Balances of Railway Funds	148,451	192,020	3¾	5,396
Telegraph Fine Fund	3,821	3,627	3¾	139
Telegraph Furniture Fund	27	27	3¾	...
Miscellaneous Accounts	...	...	...	199
TOTAL	9,881,054	10,436,014		401,382
Carried forward Rx.	9,881,054	10,436,014		401,382

(*a*) Differs from last year's closing balance by Rx. 12 for corrections since made.
(*b*) Ditto ditto by Rx. 1 ditto.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1894, etc.—*continued.*

	Amount, 1st April 1893.	Amount, 31st March 1894.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	9,881,054	10,436,014		401,382
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions . . .	1,964	2,506	3 3/4	154
BURMA.				
Savings Banks.				
State Railway Provident Institutions { Upper Burma . / Lower Burma . }	28,241	33,519	3 3/4 {	229 / 865
Miscellaneous Accounts (Upper Burma) . . .	...	...	...	48
				1,142
ASSAM.				
Savings Banks.				
State Railway Provident Institutions . . .	(a)525	670	3 3/4	19
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta) .	(a)256,498	248,835	3 3/4	9,457
State Railway Provident Institutions . . .	79,797	92,859	3 3/4	3,543
Miscellaneous.				
Compensation for Lands taken for Public Purposes .	...	...	...	88
Land Revenue Collections Refunded . . .	...	...	...	427
Miscellaneous Accounts	...	...	...	987
TOTAL .	336,295	341,694		14,502
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions.	1,555,908	1,555,763	6, 5 and 4	70,139
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment.	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions . . .	58,137	66,102	3 3/4	2,249
TOTAL .	1,634,045	1,641,865		73,188
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,000	5 and 3 3/4	113
Savings Banks.				
State Railway Provident Institutions . . .	218,736	240,929	3 3/4	8,186
Refunds	...	..	...	1
TOTAL .	220,000	241,929		8,300
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	... (b)
Service Funds.				
Apothecaries' Fund	12,390	12,528	4	498
Savings Banks.				
Government Savings Bank Deposits . . .	54,501	48,801	3 3/4	1,819
Regimental Savings Banks Deposits . . .	(a)21,414	28,584	3 3/4	...(b)
Deposits of the Administrator General . . .	(a) 87	82	3 3/4	3
State Railway Provident Institution . . .	...	728	3 3/4	...
Miscellaneous.				
Compensation for Lands taken for public purposes .	...	...	...	2
Miscellaneous Accounts	...	...	...	3,119
Refunds	...	...	...	5
TOTAL .	88,518	90,849		5,446
Carried forward .	12,190,642	12,789,046		504,133

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) Shown under India, General.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1894, etc.—*continued.*

	Amount, 1st April 1893.	Amount, 31st March 1894.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	12,190,642	12,789,046		504,133
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,155	91,155	5 and 6	4,535
Service Funds.				
Uncovenanted Service Family Pension Fund . .	(*a*) 142,337	149,630	4 and 6	8,203
Savings Banks.				
Government Savings Bank Deposits . . .	(*a*)796,421	785,416	3½	29,206
Regimental Savings Banks Deposits . . .	(*a*)24,586	30,024	3¼	1,045
Uncovenanted Service Family Pension Fund, Life Assurance Branch.	(*a*)9,074	10,823	3¼	376
Deposits of the Administrator General . . .	(*a*) 22,017	21,698	3½	1,197
Local Fund, Pension Fund	10,635	12,329	3½	447
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	311
Miscellaneous Accounts	...	...	...	1,474
Refunds	...	...	...	31
TOTAL .	1,096,225	1,101,075		46,825
TOTAL IN INDIA . Rx.	13,286,867	13,890,121		550,958
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . .			£	215
EXCHANGE ON CHARGES IN ENGLAND			Rx.	140
		GRAND TOTAL .	Rx.	551,313

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	71,602	...	...	...	...	...	...	...	...	8,203	79,805
Other Service Funds . .	...	...	...	...	...	...	...	...	498	...	498
TOTAL SERVICE FUNDS . Rx.	71,602	...	...	...	...	...	...	...	498	8,203	80,303
SAVINGS BANKS.											
Government Savings Bank . .	...	...	...	...	...	9,457	...	...	1,819	29,206	40,482
Post Office Savings Bank . .	293,271	...	...	...	...	...	...	...	...	...	293,271
State Railway Provident Institutions	4,417	154	229	865	19	3,543	2,249	8,186	...	...	19,662
Civil Engineers' Provident Fund .	9,489	...	...	...	...	...	...	...	...	...	9,489
Regimental Savings Bank .	4,017	...	...	...	...	...	...	...	...	1,045	5,062
Other Bank Accounts . . .	4,152	...	...	...	...	...	...	...	3	2,020	6,175
TOTAL SAVINGS BANKS . Rx.	315,346	154	229	865	19	13,000	2,249	8,186	1,822	32,271	374,141

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section C.—Post Office, &c.

Revenue *Rx.* 2,747,714. Expenditure *Rx.* 2,550,670.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,561,263	1,557,457
Telegraph . .	28	Receipts and Expenditure . . .	55	...	959,096	902,133
„ . .	28A	Details of Message Revenue, Indian Telegraphs	57	605,969	...	...
„ . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	149,968	...	...
„ . .	28C	Capital Cost of Indian Telegraph Lines .	57	225,437	...	...
„ . .	28D	Outlay on Construction of Telegraph Lines .	58	210,403	...	...
		Do. do. Lines under Agreement	58	11,852	...	...
„ . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	524,432	...	...
„ . .	28F	Capital Cost of Indo-European Telegraph Lines	59	—1,350	...	...
„ . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	57,729	...	...
„ . .	28H	Do. do. Persian Section	61	27,106	...	...
Mint . . .	29	Receipts and Charges	63	...	227,355	91,080
		Total .		...	2,747,714	2,550,670

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1894.

RECEIPTS.

India, General.

IMPERIAL.

	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	148,124		
Sale of Postage Stamps:			
Ordinary Stamps	923,314		
Service Stamps	232,269		
Mail Cart and Parcel Van Service	16,893		
Receipts on account of Money Orders	234,965		
Receipts on account of British Postal Orders	238		
Fees and Petty Receipts	8,131		
Contributions from Native States	1,136		
Bullock Train Collections	7,394		
	1,572,464		
Deduct—	*Rx.*		
Amount of Postage received in India and paid to the Post Master General, London	*16,979*		
Payments to Colonial and other Foreign Administrations	*1,027*		
Refunds	*807*		
	18,813		
		1,553,651	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Provincial	...	875	...	...	390	...	716	...	...	1,981	1,981	
Local	...	...	14	...	752	...	4,865	...	...	5,631	5,631	
TOTAL	...	875	14	...	1,142	...	5,581	...	...	7,612		
TOTAL RECEIPTS of the POST OFFICE											Rx.	1,561,263

CHARGES.

India, General.

IMPERIAL.

Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office (*a*)	10,062		
Office Establishment	5,294		
Allowances	1,771		
Supplies and Services	11		
Office Expenses	1,300		
		18,438	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers (*a*)	3,594		
Office Establishment	40,489		
Allowances	483		
Supplies and services	4		
Office Expenses	836		
		45,406	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(*a*) 21,107		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors (*a*)	74,465		
Office Establishments	589,336		
Allowances	42,080		
Supplies and Services	21,993		
Office Expenses	67,729		
		816,710	
Conveyance of Mails:			
Road Establishment	99,376		
Ferry Establishment	295		
Contingent Road Charges and Allowances	6,545		
Bounty Money	1,240		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	593		
Boat Establishment and Charges	2,590		
Mail Cart Establishment and Charges	43,218		
Railway Charges	19,077		
Payments to State Railways	78,668		
Bullock Train Establishment and Charges	7,378		
		258,980	
Subsidies		62,834	
Discount on Sale of Postage Stamps		14,248	
Stationery and Printing		(*b*)44,279	
Miscellaneous Charges of Post Office		3,222	
		1,264,117	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Imperial	3,277	...	...	...	...	...	...	...	...	3,277	3,277	
												1,267,394
Provincial	...	6,777	4,795	181	822	...	14,730	8,217	10,348	45,870	45,870	
Local	72	...	8,804	3,977	36,247	18,281	5,238	...	...	72,619	72,547	72
TOTAL	3,349	6,777	13,599	4,158	37,069	18,281	19,968	8,217	10,348	121,766	118,417	1,267,466
TOTAL CHARGES in INDIA											Rx.	1,385,883
CHARGES IN ENGLAND:												
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury											£ 61,475	
Stores for India											,, 42,518	
TOTAL CHARGES in ENGLAND											£	103,993
EXCHANGE ON CHARGES IN ENGLAND											Rx.	67,581
TOTAL CHARGES of the POST OFFICE											Rx.	1,557,457

N.B.—The estimated amount of Sea Postage retained by India is £4,124.

(*a*) Include Exchange Compensation Allowance.

(*b*) Includes Rx. 15,057 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1894.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . (*Account No. 28A*)	605,969	...	...	...	605,969
Rent of Wires and Instruments leased to Railways and Canals	159,573	...	...	...	159,573
Rent of Local and Private Lines	14,507	...	...	...	14,507
Royalty from Telephone Companies	1,255	...	...	...	1,255
Recoveries from Guarantors	4,070	...	...	...	4,070
Miscellaneous Revenue	2,920	...	...	...	2,920
TOTAL INDIAN TELEGRAPHS, IMPERIAL	788,294	...	...	...	788,294
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . (*Account No. 28B*)	166,130	—9,796	—6,366	...	149,968
Joint Purse Agreement—Net difference between receipts and payments and on Account of Australasian Message Fund	...	—13,460	—8,748	...	—22,208
Miscellaneous Revenue	1,272	74	48	...	1,394
TOTAL INDO-EUROPEAN TELEGRAPHS	167,402	—23,182	—15,066	...	129,154
Add—Payments in England taken in reduction of receipts	...	25,243	16,405	...	41,648
TOTAL	167,402	2,061	1,339	...	170,802
TOTAL REVENUE, TELEGRAPH DEPARTMENT	955,696	2,061	1,339	...	959,096
GRAND TOTAL	...	...	...	959,096	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	222,255	...	...	222,255	...
Buildings " "	2,838	...	...	2,838	...
Apparatus and Plant " "	8,958	...	...	8,958	...
Stores and other Suspense Accounts " "	—145,156	79,707	51,798	—13,651	...
	88,895	79,707	51,798	220,400	...
DEDUCT:					
Receipts on Capital Account, &c.	1,699	...	...	1,699	...
TOTAL CAPITAL	87,196	79,707	51,798	218,701	...
REVENUE:					
General Charges (*Account No. 28E*)	123,453	5,748	3,735	...	132,936
Maintenance of Lines " "	84,600	...	...	...	84,600
Working and Maintenance of Signal Offices " "	306,427	...	...	...	306,427
Suspense Accounts " "	469	...	...	...	469
TOTAL REVENUE	514,949	5,748	3,735	...	524,432
TOTAL INDIAN TELEGRAPHS carried over	602,145	85,455	55,533	218,701	524,432

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1894—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	*£*	*Rx.*	*Rx.*	*Rx.*
Brought forward	602,145	85,455	55,533	218,701	524,432
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings (*Account No. 28 F*)	...	...	...	...	...
Stores and other Suspense Accounts „ „	—11,284	5,918	3,846	—1,520	...
TOTAL PERSIAN GULF SECTION	—11,284	5,918	3,846	—1,520	...
Persian Section:					
Buildings (*Account No. 28 F*)	168	...	...	168	...
Stores and Suspense Account „ „	2	...	...	2	...
Subsidies and Political Charges „ „	...	...	...	...	...
TOTAL PERSIAN SECTION	170	...	...	170	...
TOTAL CAPITAL	—11,114	5,918	3,846	—1,350	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	8,902	1,104	718	...	10,724
Cable Maintenance „ „	22,803	...	...	...	22,803
Maintenance of Lines „ „	3,160	...	...	...	3,160
Working and Maintenance of Signal Offices „ „	18,283	...	...	...	18,283
Subsidies and Royalties „ „	2,708	...	...	...	2,708
TOTAL	55,856	1,104	718	...	57,678
Charges by other Departments	51	...	...	...	51
TOTAL PERSIAN GULF SECTION	55,907	1,104	718	...	57,729
Persian Section:					
General Charges (*Account No. 28 H*)	8,456	1,131	735	...	10,322
Maintenance of Lines „ „	7,058	...	...	...	7,058
Working and Maintenance of Signal Offices „ „	9,726	...	...	...	9,726
TOTAL PERSIAN SECTION	25,240	1,131	735	...	27,106
TOTAL REVENUE	81,147	2,235	1,453	...	84,835
TOTAL INDO-EUROPEAN TELEGRAPHS	70,033	8,153	5,299	—1,350	84,835
ADD:—Payments in England taken in reduction of Receipts	...	25,243	16,405	...	41,648
TOTAL	70,033	33,396	21,704	—1,350	126,483
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company		18,027	11,715		29,742
ZANZIBAR, MAURITIUS CABLE—					
Subsidy to Eastern Telegraph Company		2,500	1,625		4,125
TOTAL CHARGES, TELEGRAPH DEPARTMENT	672,178	139,378	90,577	217,351	684,782
GRAND TOTAL				902,133	

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	681,161
Postage Stamps on Messages	122,082
State-bearing Messages, &c.	67,020
From other Telegraph Administrations	43,765
TOTAL	914,028
Deduct:	
Payments to other Telegraph Administrations	*304,073*
Refunds of Over-charges and Delivery Charges	3,986
TOTAL DEDUCTION	*308,059*
NET MESSAGE REVENUE	605,969

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	161,783	1,987	1,292	165,062
Cash collections in Gulf Section	2,380	...	...	2,380
„ Persian Section	4,704	...	...	4,704
TOTAL	168,867	1,987	1,292	172,146
Deduct:				
Payments to other Administrations	*2,737*	*11,783*	*7,658*	*22,178*
NET MESSAGE REVENUE	166,130	—9,796	—6,366	149,968

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1893-94.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal, Under Agreement — *Account No. 28D*	206,543	...	206,543	3,919,622	4,126,165
	11,852	...	11,852	147,691	159,543
Temporary Lines for military purposes	...	...	...	—5,675	—5,675
Gilgit Lines, Re-construction of lines in Cashmere — *Account No. 28D.*	3,215	...	3,215	10,196	13,411
	645	...	645	...	645
Total Telegraph Lines	222,255	...	222,255	4,071,834	4,294,089
Telegraph Buildings:					
Signal Offices	103	5,346	5,449	493,681	499,130
Quarters for Staff	...	...	...	1,293	1,293
Cable Houses and Tanks	98	...	98	3,860	3,958
Store Houses	...	410	410	38,732	39,142
Workshop Buildings	...	980	980	28,362	29,342
Buildings in Cashmere	2,637	...	2,637	...	2,637
Total Buildings	2,838	6,736	9,574	565,928	575,502
Apparatus and Plant:					
Equipment of Signal Offices	9,138	...	9,138	194,809	203,947
Miscellaneous	—180	...	—180	17,304	17,124
Total Apparatus and Plant	8,958	...	8,958	212,113	221,071
Stores	—14,244	...	—14,244	374,483	360,239
Other Suspense Accounts	593	...	593	79	672
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	—13,651	...	—13,651	615,506	601,855
TOTAL	220,400	6,736	227,136	5,465,381	5,692,517
Deduct:					
Receipts on Capital Account, &c.	*1,699*	...	*1,699*	*30,720*	*32,419*
TOTAL CAPITAL IMPERIAL	218,701	6,736	225,437	5,434,661	5,660,098
PROVINCIAL:					
Telegraph Lines	...	...	...	5,237	5,237
„ Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL CAPITAL EXPENDITURE	218,701	6,736	225,437	5,439,898	5,665,335

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1893-94.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Line from Mankachar to Mohendraganj	1,080
Silchar to „ „ Changsil *viâ* Rengti Route and Cachar to North Lushai Hills	5,029
Dacca Division.	
Erecting an extra wire from Sealdah to Rajbari	1,523
Burma, Upper, Division.	
A permanent line from Sinkan to Sikaw	1,481
Ditto from Sikaw to Namkan	2,305
Ditto from Heho through Taungyi to Mone	5,351
Temporary line from Waingmaw to Sima	1,309
Bengal Division.	
Erecting a 200lb per mile H. D. C. wire and replacing existing tubular brackets on the line from Agra Office to Oudh and Rohilkhund Division Junction Post, Cawnpore, and Agra Junction, East Bank	2,428
Erecting an extra 300lb per mile H. D. C. wire from Naihati to Luckeeserai Junction	4,874
Ditto from Luckeeserai to Buxar	3,308
Ditto from Buxar to Mogulserai Terminal	1,288
Ditto from Allahabad to Cawnpore	2,260
Ditto from Naihati to Bengal-Nagpore Junction, Asansol	2,276
Nagpur Division.	
Erecting an extra 300lb per mile H. D. C. wire from Asansol to Nagpore	12,237
Ditto from Nagpore to Bhusaval Junction	4,739
Erecting an extra 600lb iron wire from Amraoti to Bhusaval Junction	1,478
Erecting a 300lb per mile H. D. C. wire from Nagpore to Bhasaval Junction	4,934
Bombay Division.	
Erecting a second wire from Bhusaval to Kalyan	5,004
Reconstructing and adding wire from Anand to Godhra	1,098
Erecting a H. D. C. wire 300lb from Bhusaval to Kalyan	5,033
Ditto from Bhusaval to Dhond	5,100
Ditto from Dhond to Sholapur	2,337
Madras Division.	
Erecting a 300lb H. D. C. wire from Sholapur to Madras	10,396
Re-constructing the old line from Nellore to Arconum	4,903
Erecting an extra wire from Cuddalore to Dingdigal Combined Office	2,238
Ditto from St. Thomas Mt., Madras to Cuddalore old Town	1,235
Line from Padanur to Udamalpet	1,285
Punjab Division.	
Re-constructing the line from Kohat to Thull	1,679
Oudh and Rohilkhand Division.	
Erecting a wire from Lucknow to Mogul Serai	2,604
The temporary line from Hurdwar to Gohna	1,701
Sind and Baluchistan.	
The line from Tank to Mirali Khel	2,640
TOTAL	105,153
Minor items each costing less than Rx. 1,000	30,726
Add—Share of Establishment	(*a*)20,382
Ditto Store contingencies	3,139
TOTAL DEPARTMENTAL LINES	159,400

List of Lines constructed.	Outlay during the year.
	Rx.
Total Brought forward	159,400
RAILWAY AND CANAL LINES.	
Assam Division.	
A temporary line along Bengal-Assam Railway from Comilla to Badarpur	1,250
Ditto ditto from Badarpur to Lumding	5,302
Ditto ditto from Gauhati to Lumding	—1,294
Completing the temporary line from Gauhati to Lumding	1,692
Dacca Division.	
The lines and connecting branches at Dhurla river from Teesta Junction to Torsa (Cooch Behar)	1,824
Bengal.	
The line from Tarakessawar to Mugra	1,026
Do. from Ondal Railway station to Khorabad and Pamiria	1,087
Upper Burma Division.	
Making permanent the Mu Valley State Railway line from Nankan to Nahkoung and Mogoung	3,947
East Coast Division.	
Erecting a third wire from Bezwada to Thilari	3,762
Nagpore Division.	
Line from Bhopal to Ujjain	7,548
Making permanent and erecting a new 300lb wire on the line from Bina to Guna	2,226
Punjab Division.	
The line for Bari Doab Canal from Amritsar to Vahu	1,721
Do. for Chenab Canal from Nanuana to Amipur Chowki	5,998
TOTAL	36,089
Minor items, each costing less than Rx. 1,000	4,197
Add—Share of Establishment	(*a*)6,043
Ditto Store contingencies	814
TOTAL RAILWAY AND CANAL LINES	47,143
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	206,543
Lines under agreement.	
Bombay Division.	
The line from Pen to Murad	1,756
Madras Division.	
The line from Kottyam to Peermaad	1,453
TOTAL	3,209
Minor items, each costing less than Rx. 1,000	6,902
Add—Share of Establishment	(*a*)1,517
Ditto Store contingencies	224
TOTAL LINES UNDER AGREEMENT	11,852
GILGIT LINES.	
Punjab Division.	
Constructing the line from Srinagar to Astor	842
Re-constructing the line and adding an extra wire from Kohala to Srinagar	1,367
Minor items each costing less than Rx. 1,000	1,006
TOTAL GILGIT LINES	3,215
Re-Construction of Lines in Cashmere.	
Minor items each costing less than Rx. 1,000	645

(*a*) Share of Establishment, Departmental Lines . . Rx. 20,382
Ditto ditto Railway and Canal Lines . „ 6,043
Ditto ditto Lines under Agreement . . „ 1,517
As in Note (*a*), page 59 . „ 27,942

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1894.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direction and Divisional Supervision	56,261	...	...	56,261
Account Office	2,911	...	...	2,911
Check Office	1,571	...	...	1,571
Stores, Workshop and Electrician	4,257	...	...	4,257
OFFICE ESTABLISHMENTS:				
Direction	4,261	...	...	4,261
Divisional	5,359	3,033	21,270	29,662
Accounts	7,033	...	...	7,033
Message Check	5,569	...	...	5,569
Stores, Workshop and Electrician	3,790	...	...	3,790
SUBORDINATES:				
Sub-Assistant Superintendents	20,452	6,687	2,769	29,908
Foremen and Sub-Inspectors, &c.	1,657	6,361	...	8,018
Telegraph Masters and Signallers	1,609	376	162,208	164,193
Military Signallers	...	...	11,628	11,628
Line and Signal Office Establishments, &c.	...	15,866	1,247	17,113
Establishment, Temporary	1,802	118	2,919	4,839
Total Salaries	116,532	32,441	202,041	351,014
Furlough Allowances, &c.	9,483	...	...	9,483
Allowances for special localities, &c.	7,057	1,660	30,773	39,490
Travelling Allowances	11,795	5,916	8,817	26,528
Exchange Compensation Allowance	5,531	...	27	5,558
Total Salaries and Establishments	150,398	40,017	241,658	432,073
Deduct Charge to Capital:				
Portion charged to Works (*a*) *27,968*	*27,968*	...	...	*27,968*
Do. do. other Departments *2,204*	*47*	*311*	*1,846*	*2,204*
Workshop Outturn (*b*) *4,984*	*4,984*	...	...	*4,984*
	32,999	*311*	*1,846*	*35,156*
NET CHARGE TO REVENUE	117,399	39,706	239,812	396,917
Payments to Postal Department for working Combined Offices	...	...	37,966	37,966
Apparatus and Plant	741	338	16,188	17,267
Repairs to Lines	...	43,654	...	43,654
Repairs to Buildings	...	72	...	72
Rent of Offices, &c.	151	422	2,356	2,929
Office Contingencies	1,416	408	8,953	10,777
Store Contingencies	1,800	...	...	1,800
Telegraph and Postage Stamps, etc.	...	...	1,152	1,152
Stationery and Printing	11,429	...	...	11,429
Suspense	469	...	...	469
	16,006	44,894	66,615	127,515
GRAND TOTAL	133,405	84,600	306,427	524,432
India *Rx.*	123,922	84,600	306,427	514,949
England £	5,748	...	...	5,748
Exchange *Rx.*	3,735	...	...	3,735

(*a*) Telegraph Lines Rx. 27,942, *see* Note (*a*), page 58. (*b*) Charged to Stores, Capital—item Rx. 14,244 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1893-94.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1893-94—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	...	...	58,030	58,030
Quarters for Staff	...	...	...	2,378	2,378
Cable Houses and Tanks . . .	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings .	...	...	...	64,383	64,383
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges . . .	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous . .	...	...	...	1,293	1,293
Stores	—*1,633*	...	—*1,633*	26,014	24,381
Other Suspense Accounts	113	...	113	124	237
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—*1,520*	...	—*1,520*	74,733	73,213
	—*1,520*	...	—*1,520*	963,559	962,039
Deduct—					
Receipts on Capital Account . .	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION .	—*1,520*	...	—*1,520*	957,958	956,438
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	168	...	168	4,770	4,938
Total Buildings .	168	...	168	9,290	9,458
Other Suspense Accounts . . .	2	...	2	580	582
Subsidies and Political Charges . .	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	170	...	170	172,023	172,193
Deduct—					
Receipts on Capital Account . . .	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION .	170	...	170	171,613	171,783
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE .	—*1,350*	...	—*1,350*	1,145,970	1,144,620

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	808	...	...	...	808
Gazetted Officers:					
Direction and Supervision	4,828	...	...	...	4,828
Engineering and Electrician	481	3,293	...	...	3,774
Accounts	...	...	...	...	...
Message Check Office and Traffic Office	...	...	...	884	884
Office Establishments:					
Direction	671	...	...	...	671
Message Check	...	...	...	596	596
Accounts	600	...	...	...	600
Stores and Workshops	147		...	728	875
Subordinates:					
Sub-Assistant Superintendent	16	...	...	...	16
Signallers, &c.	...	...	...	11,671	11,671
Cable Establishment	...	1,643	...	...	1,643
Cable Steamer Establishment	...	1,735	...	...	1,735
Medical Establishment	556	...	...	...	556
Line and Signal Office Establishment	...	...	1,249	827	2,076
TOTAL	7,299	6,671	1,249	14,706	29,925
Temporary Establishment	...	23	...	219	242
Furlough Allowances, &c.	1,014	...	...	...	1,014
Travelling Allowances	477	206	...	246	929
Allowances for special localities	5	60	...	387	452
Exchange Compensation Allowance	404	183	...	407	994
Total Salaries and Establishment	9,199	7,143	1,249	15,965	33,556
Stationery and Printing	453	...	...	...	453
Repairs of Lines, Offices, and Cables	...	7,124	1,911	924	9,959
Advertising Charges, Expenses of the Berne Bureau	9	...	...	69	78
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	6,504	...	...	6,504
Provision for Crew	...	2,022	...	...	2,022
Store-keeping	59	...	...	...	59
Office Contingencies, &c.	196	10	...	821	1,027
	717	15,660	1,911	2,318	20,606
TOTAL	10,724	22,803	3,160	18,283	54,970
Subsidies to Chiefs (*a*)	2,708	...	...	...	2,708
Charges by other Departments	...		...	51	51
GRAND TOTAL	13,432	22,803	3,160	18,334	57,729
India *Rx.*	11,610	22,803	3,160	18,334	55,907
England £	1,104	...	...	...	1,104
Exchange *Rx.*	718	...	...	...	718

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia charged under Political (Account No. 37).

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	404	...	...	404
Salaries:				
Gazetted Officers:				
Direction and Supervision	3,923	...	...	3,923
Accounts	...	...	...	...
Medical Officers	1,432	...	...	1,432
Carried forward	5,355	...	...	5,355
	404	...	...	404

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	404	...	...	404
	5,355	...	...	5,355
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	483	...	...	483
Divisional	...	...	...	...
Accounts	300	...	...	300
Stores	71	...	...	71
Medical	48	...	...	48
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	2,393	...	2,393
Signallers, &c.	...	...	5,791	5,791
Interpreters	...	...	334	334
Line and Signal Office Establishment	...	1,370	416	1,786
Temporary Establishment	...	...	...	...
Sub-Assistant Superintendent	8	...	...	8
Total Salaries	6,265	3,763	6,661	16,689
Furlough Allowances, &c.	1,462	...	...	1,462
Allowances for special localities, &c.	261	477	636	1,374
Travelling Allowances	890	1,203	505	2,598
Exchange Compensation	479	60	356	895
Total Salaries and Establishment	9,357	5,503	8,158	23,018
Rewards for passing examinations in language	36	...	...	36
Stationery and Printing	166	...	...	166
Repairs, &c., of Lines and Buildings	...	1,532	401	1,933
Office Contingencies	347	23	1,167	1,537
Store-keeping	12	...	...	12
	561	1,555	1,568	3,684
GRAND TOTAL	10,322	7,058	9,726	27,106
India Rx.	8,456	7,058	9,726	25,240
England £	1,131	...	...	1,131
Exchange Rx.	735	...	...	735

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1894.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	
Seignorage on Gold	31	...	31	
Seignorage on Silver	12,933	81,922	94,855	
Assay fees	...	85	85	
Gain on Coinage Operations	479	3,543	4,022	
Gain on Silver Coinage	4,016	67,086	71,102	
Gain on Copper Coinage	50,847	...	50,847	
Sale of old Stores and Materials	271	35	306	
Miscellaneous Receipts	3,729	2,378	6,107	
TOTAL RECEIPTS . Rx.	72,306	155,049	227,355	227,355
	Calcuttta.	Bombay.	TOTAL.	
CHARGES.	*Rx.*	*Rx.*	*Rx.*	
Establishment and Contingencies:				
Direction and Office	8,116	6,544	14,660	
Bullion Establishment	1,330	...	1,330	
Operative Establishment	13,732	12,509	26,241	
Assay Establishment	5,646	5,635	11,281	
Office Expenses	3,768	1,366	5,134	
	32,592	26,054	58,646	
Loss on Coinage:				
Loss of Weight in coining Silver	654	...	654	
Loss on melting Remittances	2,398	...	2,398	
Cost of Copper Alloy	430	...	430	
Value of Copper used for Contingent purposes	1	14,518	14,519	
	3,483	14,518	18,001	
Purchase of Local Stores:				
Cost of Country Coal, Oil, etc.	5,251	1,690	6,941	
TOTAL INDIA . Rx.	41,326	42,262	83,588	83,588
			£	
CHARGES IN ENGLAND—Cost of Assay of Indian Coins			28	
Stores for India			4,513	4,541
EXCHANGE ON CHARGES IN ENGLAND . Rx.				2,951
TOTAL CHARGES under the Head "MINT" Rx.				91,080

	Calcutta.	Madras. (*a*)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pensions and Gratuities to Mint Servants	583	125	1,301	2,009
Value of Stationery supplied	21	...	13	34
Value of Printing executed by Government Press	106	...	12	118
Note.—This does not include Absentee and Pension Allowances in England.	710	125	1,326	2,161
Estimated Value of Mint Buildings on 31st March 1894	161,421	56,600	276,251	494,272

Statement showing Coinage at the Indian Mints, during the year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rx.		*Rx.*		*Rx.*
Silver:						
Rupees { British Indian Coin	5,601,171	560,117	35,810,003	3,581,000	41,411,174	4,141,117
Rupees { Bikaneer Coin	...	...	900,000	90,000	900,000	90,000
Half Rupees	...	...	2,462,180	123,109	2,462,180	123,109
Quarter Rupees	6,434,545	160,864	6,136,960	153,424	12,571,505	314,288
Eighth Rupees	8,002,712	100,034	10,716,080	133,951	18,718,792	233,985
Copper:						
Quarter-Annas	76,038,400	118,810	...	...	76,038,400	118,810
Half-Pice	7,004,800	5,472	...	...	7,004,800	5,472
Pie-Pieces	10,034,076	5,226	...	...	10,034,076	5,226
	113,115,704	950,523	56,025,223	4,081,484	169,140,927	5,032,007

(*a*) Coinage operations in Madras Mint discontinued from 1st September 1869.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section D.—Civil Departments.

Revenue *Rx.* 1,631,302. Expenditure *Rx.* 14,637,840.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,957,686
„	30A	Details of Charges under Secretariats	67	363,603	...	...
„	30B	„ „ Tour Charges	67	29,780	...	...
„	30C	Net Receipts in the Paper Currency Department	68	270,074	...	...
Law and Justice	31A	Receipts	69	...	678,596	...
„	31B	Expenditure	70	...	...	3,920,513
„	31C	Details of Charges under High Courts, &c.	71	309,500	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,314,344	...	...
„	31E	„ „ Criminal Courts	71	1,079,194	...	...
„	31F	„ „ Jails	72	796,254	...	...
„	31G	„ „ Convict Charges	72	127,030	...	...
Police	32	Receipts and Expenditure	73	...	417,531	3,919,785
Marine	33A	Receipts	74	...	152,424	...
„	33B	Expenditure	75	...	...	754,256
Education	34	Receipts and Expenditure	79	...	216,178	1,471,761
Ecclesiastical	35	Expenditure	80	...	...	176,602
Medical	36A	Receipts	81	...	75,135	...
„	36B	Expenditure	81	...	...	979,122
Political	37	Expenditure	82	...	...	965,828
Scientific and other Minor Departments	38A	Receipts	84	...	91,438	...
„	38B	Expenditure	85	...	...	492,287
		Total	...	...	1,631,302	14,637,840

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salary of Governor General(*a*)	25,323	...	...	...	...	...	...	...	...	...	25,323	
Salaries of Governors(*a*)	...	...	...	...	...	...	...	...	12,243	12,243	24,486	
,, of Lieutenant-Governors(*a*)	...	...	...	...	...	11,109	9,833	9,833	...	...	30,775	
,, of Chief Commissioners(*a*)	...	4,587	...	6,409	5,033	534	...	...	...	...	16,563	
,, of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	11,021	11,021	
Staff and Household Charges	23,960	560	...	1,947	1,348	2,758	4,491	2,231	(*b*) 12,827	(*b*) 18,416	68,538	
Durbar Fund	20,010	...	...	...	...	...	...	...	...	...	20,010	
												196,716
Executive Council	40,016	...	...	...	...	...	...	...	13,232	12,823	66,071	
Legislative Council	20,310	...	...	...	...	2,389	297	...	1,538	...	24,534	
Military Secretary: Salaries, Establishment, etc.	45,058	...	...	...	...	...	...	...	6,059	7,305	58,422	
Public Works Secretary: Salaries, Establishment, etc.	31,366	...	...	...	...	...	...	...	...	...	31,366	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	132,539	13,243	57	26,753	9,999	55,451	31,056	23,353	31,705	39,447	363,603	
Tour Charges (as per Details in Account No. 30B)	8,686	2,961	...	715	619	3,539	5,303	7,156	359	442	29,780	
												573,776
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	...	29,172	27,023	...	18,105	...	74,300	
Financial Commissioner	...	...	...	8,778	...	...	...	20,072	...	...	28,850	
Inspector General of Stamps, Registration, and Excise	...	2,547	...	...	5,527	...	5,129	4,737	...	5,521	23,461	
Commissioners: Salaries, Establishments, etc.	137	20,304	21,902	20,841	6,539	58,283	50,552	35,051	...	23,316	236,925	
												363,536
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	41,258	8,662	200	23,059	5,270	35,383	22,435	16,743	27,108	28,212	208,330	
Accountant General, Public Works Department	24,554	...	...	...	...	...	...	...	...	...	24,554	
Paper Currency Department (*vide* Act. No. 30C)	10,865	...	...	2,692	...	...	1,261	1,175	2,677	8,888	27,558	
Reserve Treasury	508	...	...	...	...	...	...	...	311	...	819	
Allowances to Presidency Banks	16,782	...	...	...	...	1,437	...	...	3,124	7,656	28,999	
												290,260
General Establishment of Local Funds (including Wards Establishment)	126	2,876	266	1,050	289	30,946	5,373	13,199	30,210	10,509	94,844	94,844
			22,425	92,244								
Total Charges in India . Rx.	441,498	55,740	114,669		34,624	231,001	162,753	133,550	159,498	185,799		1,519,132
											£	
Charges in England:												
Salaries of the Secretary of State and Council for India and Establishment											133,808	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,724	
Store Department: Wages of artificers and labourers, etc.											26,854	
Bank of England and Bank of Ireland for management of Debt											44,938	
Law Charges											110	
Postage of Despatches to and from India											1,208	
Books and Newspapers supplied to India, not invoiced as stores											1,717	
Telegrams to India											6,784	
Expenses in connection with the Indian Currency Committee, etc.											22	
Expenses of cataloguing the records of the India Office											1,047	
Passage and outfit allowance of the Governor General of India											3,500	
Passage of officers on the staff of the Governor General proceeding to India											150	
Office Contingencies											12,086	
Stores for India:											238,948	
Currency Notes, etc.											26,864	
												265,812
Exchange on Charges in England											Rx.	172,742
											Total General Administration Charges . Rx.	1,957,686

(*a*) Including Exchange Compensation Allowance.

(*b*) Includes Rx. 8,000 and Rx. 8,900 Expenditure from Contract Allowance in Madras and Bombay, respectively.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1894.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	36,097	
Home Department	25,649	
Foreign Department	44,876	
Revenue and Agricultural Department	21,645	
Translator's Department	723	
Officer in charge of the Records of the Government of India	3,549	
CENTRAL PROVINCES.		132,539
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		13,243
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	57	57
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	25,283	
Translator's Department	1,470	
		26,753
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		9,999
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	16,130	
Revenue and General Departments	16,685	
Financial and Municipal Departments	12,195	
Marine Department	1,188	
	46,198	
Allowance and Contingent Charges	(a)5,871	
Translator's Department	2,936	
Librarian's Department	446	
NORTH-WESTERN PROVINCES AND OUDH.		55,451
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		31,056
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		23,353
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	13,834	
Revenue Department	10,937	
Translator's Department	2,903	
Local and Municipal Department	2,382	
Other Establishments and Services	1,649	
BOMBAY.		31,705
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	17,880	
Revenue, Financial and General Departments	15,199	
Separate Department	1,782	
Translator's Department	3,831	
Secretariat Record Office	406	
Payments to Officers of other Provinces	349	39,447
TOTAL CHARGES UNDER SECRETARIATS, ETC. Rx.		363,603

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	164	...	...	...	...	2,089	...	...	...	...	2,253
Travelling Allowances	1,888	867	...	682	333	...	559	638	359	149	5,475
Special Train	3,752	...	...	...	...	...	...	...	...	...	3,752
Posting Bullock Train and Railway Train hire	549	...	...	...	...	...	3,456	...	...	...	4,005
Purchase and Repair of Tents, and Camp Establishment and Furniture	796	1,246	...	8	100	...	953	...	...	...	3,103
Miscellaneous	1,537	848	...	25	186	1,450	335	6,518	...	293	11,192
TOTAL TOUR CHARGES Rx.	8,686	2,961	...	715	619	3,539	5,303	7,156	(b)359	(b)442	29,780
				715							

(b) The Tour Charges in these Provinces are met from the Contract Allowances shewn against Staff and Household Charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1894.

	Rx.	*Rx.*
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	326,380	
Miscellaneous Receipts	1,351	
TOTAL RECEIPTS . Rx.		327,731

Note.—Amount of Securities held on the 31st March 1894 was as follows:—

	Amount.	Cost Price.
	R	*R a. p.*
4 per cent.	8,15,95,000	8,00,00,000 0 0

CHARGES:

Charges in the Department—	*Rx.*		
Salaries and Establishment Charges	24,102		
Travelling Allowances	115		
Purchase of Stationery	4		
House, Lighting, Police, and Water Rates	704		
Service Telegrams	88		
Purchase of Service Stamps	326		
Cost of Chests, Bags, and Locks	499		
Dead Stock (Cost of Office Furniture, etc.)	176		
Freight on Note Forms paid in India	52		
Charges for Remittance	10		
Contingencies	1,482		
As in Acct. No. 30 Rx.		27,558	
Charges in other Departments—			
Salary	306		
Pensions and Gratuities	1,285		
Cost of Note Forms received from England, including Freight	26,802		
Value of Stationery supplied	344		
Value of Printing executed by Government Press	532		
Repairs of Buildings and other Public Works Charges connected with the Department	830		
		30,099	
TOTAL CHARGES . Rx.			57,657
NET PROFIT IN 1893-94 . Rx.			270,074

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	1,950	1,595	1,472	1,120	721	2,963	2,083	1,429	1,536	2,876	17,745
Court Fees realized in Cash	76	1,555	2	58	181	3,705	22,993	550	1,826	1,710	32,656
General Fees, Fines, and Forfeitures	5,196	10,595	10,607	25,245	8,499	79,178	32,091	37,684	63,002	32,538	304,635
Pleadership Examination Fees	...	42	...	...	132	2,664	1,280	...	2,737	24	6,879
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	6	101	1,550	...	3,360	5,017
Other Receipts	...	262	248	66	23	...	2	...	145	77	823
Miscellaneous	12	221	456	515	137	1,143	213	96	492	1,365	4,650
TOTAL COURTS OF LAW	7,234	14,270	12,785	27,004	9,693	89,659	58,763	41,309	69,738	41,950	372,405
Jails:											
Sale-proceeds of Jail Manufactures	1,759	26,744	9,451	22,230	1,013	80,269	45,056	15,753	34,617	10,926	247,818
Convict Receipts at Port Blair	28,257	...	...	...	...	...	...	...	...	...	28,257
Hire of Convicts	1,323	123	202	2,384	3,739	3	226	6,716	1,425	8,152	24,293
Other Jail Receipts	1,262	59	15	74	41	540	775	206	572	2,279	5,823
TOTAL JAILS	32,601	26,926	9,668	24,688	4,793	80,812	46,057	22,675	36,614	21,357	306,191
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	39,835	41,196	22,453	51,692	14,486	170,471	104,820	63,984	106,352	63,307	678,596
			74,145								

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—											
High Courts (as per details in Account No. 31C.)	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* 114,796	*Rx.* 44,867	*Rx.* ...	*Rx.* 53,164	*Rx.* 63,722	*Rx.* 276,549
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	32,951	...	...	32,951
Judicial Commissioner	561	5,905	5,536	6,057	...	...	13,331	...	...	4,421	35,811
Recorder's Court	...	...	...	7,420	...	...	...	...	...	...	7,420
Law Officers	262	300	751	4,771	740	30,079	20,288	7,562	13,608	17,895	96,256
Administrator General	...	...	...	...	...	...	...	...	240	300	540
Civil and Sessions Courts (as per details in Account No. 31D)	7,847	8,464	1,735	8,353	19,348	462,854	240,676	123,719	249,106	192,242	1,314,344
Criminal Courts (as per details in Account No. 31E)	18,370	65,201	74,308	90,142	37,279	234,922	165,788	146,287	113,224	133,673	1,079,194
Coroner's Court	...	...	...	...	...	1,301	...	...	...	1,255	2,556
Presidency Magistrate's Court	...	...	...	...	...	6,289	...	...	5,122	9,259	20,670
Courts of Small Causes	403	3,314	...	4,126	...	16,794	6,432	3,593	8,617	24,920	68,199
Pleadership Examination Charges	...	1	...	...	16	794	1,278	...	1,693	20	3,802
Refunds	9,933	1,537	3,760	6,233	599	14,124	5,152	5,330	7,944	3,186	57,798
TOTAL COURTS OF LAW	37,376	84,722	86,090	127,102	57,982	881,953	497,812	319,442	452,718	450,893	2,996,090
Jails:											
Jails (as per details in Account No. 31F)	6,403	53,080	31,245	82,523	7,898	207,544	143,502	92,168	105,705	66,186	796,254
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	127,030	...	...	...	...	...	...	...	...	...	127,030
Convict Charges at Straits Settlements	677	...	...	...	...	...	...	...	...	...	677
Refunds	5	...	3	4	...	4	38	28	7	3	92
TOTAL JAILS	134,115	53,080	31,248	82,527	7,898	207,548	143,540	92,196	105,712	66,189	924,053
			117,338	209,629							
TOTAL CHARGES IN INDIA . Rx.	171,491	137,802	326,967		65,880	1,089,501	641,352	411,638	558,430	517,082	3,920,143

	£	
CHARGES IN ENGLAND:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	197	
Stores for India:		
Wrap reel and yarn tester for Port Blair, &c.	27	
		224
EXCHANGE ON CHARGES IN ENGLAND . Rx.		146
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,920,513

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1894.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges (*a*)	60,750	30,728	21,873	24,871	32,760	170,982
Appellate Branch Salaries, Establishments and Contingencies	30,857	14,139	11,078	18,220	11,149	85,443
Original Branch Salaries, Establishments and Contingencies	23,189	...	...	10,073	19,813	53,075
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx	114,796	44,867	32,951	53,164	63,722	309,500

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1894.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(*a*)	3,676	7,149	1,200	4,992	7,165	233,986	125,577	76,706	106,916	91,243	658,610
Establishment	1,629	780	347	1,431	6,061	102,856	54,449	15,831	64,700	56,716	304,800
Ditto, Judicial Record	...	...	...	...	...	...	7,532	...	...	...	7,532
Service of Processes	2,162	...	159	306	4,598	81,403	42,291	21,207	65,546	32,771	250,443
Travelling Allowances	80	403	...	484	121	2,552	1,669	1,398	684	2,102	9,493
Diet of Witnesses	...	...	...	852	127	2,036	3,109	...	4,598	3,473	14,195
Service Postage	31	74	3	31	80	2,999	1,445	4,979	907	1,897	12,446
Other Contingent Charges	269	58	26	257	1,196	37,022	4,604	3,598	5,755	3,520	56,305
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	520	520
			1,735	8,353							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	7,847	8,464	10,088		19,348	462,854	240,676	123,719	249,106	192,242	1,314,344

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1894.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part* of Salaries of Magistrates and Deputy Commissioners.(*a*)	2,880	17,083	16,735	17,954	9,823	52,071	57,239	35,348	12,077	28,268	249,478
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (*a*)	2,920	14,520	26,280	28,187	14,026	90,417	35,603	34,853	42,252	58,926	347,984
Salaries of Cantonment, City, and Railway Magistrates, etc.(*a*)	6,105	1,419	1,592	713	...	2,437	13,921	9,539	1,167	7,904	44,797
Establishments	3,926	17,379	17,121	19,128	7,960	48,622	35,772	38,037	39,812	14,072	241,829
Travelling Allowances	477	1,372	5,669	4,286	1,683	9,211	5,525	5,320	6,541	12,897	52,981
House-rent and other Allowances	120	...	...	...	66	285	243	505	...	...	1,219
Diet and Road Money to Witnesses	97	1,461	1,770	6,900	132	2,425	6,829	7,397	4,132	5,645	36,788
Service of Processes	...	8,915	2,620	9,958	777	12,082	...	...	122	...	34,474
Service Postage	305	1,136	535	817	631	2,326	1,803	8,681	239	3,499	19,972
Other Contingent Charges	1,540	1,916	1,986	2,199	2,181	15,046	8,853	6,607	6,882	917	48,127
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,545	1,545
			74,308	90,142							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	18,370	65,201	164,450		37,279	234,922	165,788	146,287	113,224	133,673	1,079,194

* The remaining part is charged under "Land Revenue."
(*a*) Including Exchange Compensation Allowance.

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	...	1,620	...	6,073	4,511	4,051	4,272	1,171	21,698
Presidency Jails	...	...	...	...	...	10,345	...	...	8,421	7,280	26,046
Central Jails	...	16,972	11,943	46,683	...	50,689	43,498	9,912	33,635	8,538	221,870
District Jails	4,966	9,361	12,234	14,410	6,062	62,076	56,009	49,123	17,964	30,797	263,002
Lock-ups	480	741	1,247	4,154	1,077	12,300	6,017	5,276	8,573	3,283	43,148
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	...	10,261	...	3,831	14,092
School of Industry	...	779	...	1,404	...	4,076	3,596	...	...	1,114	10,969
Charges for Transportation of Convicts	...	26	...	138	...	...	220	60	761	113	1,318
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	294	294
Jail Manufactures	957	25,201	5,821	14,114	759	61,985	29,651	13,485	32,079	9,765	193,817
TOTAL CHARGES UNDER JAILS . . Rx.	6,403	53,080	31,245	82,523	7,898	207,544	143,502	92,168	105,705	66,186	796,254
			113,768								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1894.

INDIA, GENERAL.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	13,067
Police Establishment	13,894
Medical, Commissariat, and other Establishments	12,975
Ecclesiastical Establishment, Chaplain	1,024
Commissariat Supplies	51,459
Stores, Clothing, Tools, etc.	21,470
Passage and Subsistence Money to Convicts	3,982
Freight	8,703
Miscellaneous Services, Supplies, and Contingencies	456
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC. . Rx.	127,030

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	790	166	3,522	2,146	3,838	10,898	1,021	2,995	15,803	41,179
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	539	12,184	....	...	1,042	6,919	55,413	36	5,544	81,677
Recoveries on account of Presidency Police	...	...	...	...	...	7,886	...	...	2,891	13,054	23,831
Recoveries on account of Village Police	...	...	...	...	68	22,317	...	1	...	...	22,386
Fees, Fines, and Forfeitures	1,151	18,562	3,671	6,310	8,572	53,307	28,591	12,078	37,257	36,975	206,474
Cash Receipts under the Arms Act	12	...	51	126	6	...	3	15	...	110	323
Contributions for Pensions	61	292	...	17	15	34	656	116	146	506	1,843
Miscellaneous	554	408	443	178	4,482	5,838	3,595	10,631	6,279	7,410	39,818
TOTAL POLICE RECEIPTS . Rx.	1,778	20,591	16,515	10,153	15,289	94,262	50,662	79,275	49,604	79,402	417,531
			26,668								
CHARGES.											
Presidency Police	...	...	...	...	...	73,722	...	...	26,095	30,760	130,577
Provincial Superintending Officers of the District Police	...	4,723	...	13,496	...	15,189	15,768	12,310	15,774	6,539	83,799
District Executive Force:											
District Superintendents and Assistants (*a*)	2,445	17,531	21,588	27,948	7,217	47,192	45,200	37,578	33,203	24,451	264,353
Inspectors, Constables, etc. (*a*)	31,726	97,943	118,540	118,853	28,158	272,094	295,925	193,584	253,820	239,481	1,650,124
Office and other Establishments	638	257	3,934	296	1,663	15,823	328	538	...	7,696	31,173
Police Hospitals, Establishments and Charges	96	1,297	...	...	375	3,102	2,177	...	2,276	563	9,886
Clothing	1,865	5,301	7,286	6,355	1,619	12,779	24,765	7,053	15,362	10,667	93,052
Arms and Accoutrements	264	1,682	1,482	2,007	45	1,119	1,231	4,596	8,547	2,926	23,899
Miscellaneous	5,123	12,492	25,376	23,289	5,890	55,844	28,365	27,722	53,809	33,310	271,220
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	42,157	136,503	178,206	178,748	44,967	407,953	397,991	271,071	367,017	319,094	2,343,707
Railway Police	3,947	2,006	2,232	4,144	114	10,104	11,279	12,673	827	9,574	56,900
Municipal and Cantonment Police	...	...	10,865	...	...	3,626	...	55,383	...	3,944	73,818
Village Police	...	...	...	4,638	126	23,721	263,594	...	630	88,844	381,553
Guards for the Customs and Salt Departments	...	...	....	...	...	...	...	...	...	...	...
Special Police	...	296	456,314	83,579	85,426	45,679	435	31,068	955	59,526	763,278
Cattle Pounds	326	5,780	116	414	2,577	3,201	10,069	3,230	25,825	12,807	64,345
Steam Boiler Inspection Establishment and Charges	...	...	...	474	...	2,323	...	...	...	2,931	5,728
Thuggee and Dacoity	11,950	...	...	...	...	...	8	...	...	...	11,958
Miscellaneous	...	...	53	5	...	...	1	395	...	66	520
Refunds	4	74	404	802	27	321	76	195	6	601	2,510
TOTAL CHARGES IN INDIA . Rx.	58,384	149,382	648,190	286,300	133,237	585,839	699,221	386,325	437,129	534,686	3,918,693
			934,490								
CHARGES IN ENGLAND:											
Passage to India of Assistant Superintendents on appointment, etc. . . £											662
EXCHANGE ON CHARGES IN ENGLAND . . Rx.											430
TOTAL POLICE CHARGES . Rx.											3,919,785

(*a*) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Burma.		Assam.	Bengal.	Madras.	Bombay.	Total.
		Upper.	Lower.					
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	...	85,079	...	426	85,505
Cost of Work executed for Port and Local Funds and for Private Individuals	4,035	...	...	...	...	...	...	4,035
Hire of Vessels	13,329	...	...	...	...	...	...	13,329
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	1,202	136	...	1	229	...	...	1,568
Miscellaneous	300	...	363	...	...	...	...	663
Registration and other Fees:								
Fees realized at the Shipping Office	...	...	164	...	3,281	...	5,791	9,236
Examination Fees	...	49	92	...	238	...	...	379
Fees under Merchant Seamen's Act of 1854	...	...	...	...	66	...	...	66
Freight, Passage and Tonnage	...	333	113	...	...	...	...	446
Miscellaneous:								
Deductions for Mess Money	...	...	...	...	1,212	...	...	1,212
Coast Light Dues	...	...	25,435	...	...	...	...	25,435
Other Items	6,491	3	750	...	3,268	3	35	10,550
TOTAL MARINE RECEIPTS . Rx.	25,357	521	26,917	1	93,373	3	6,252	152,424
		27,438						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1894.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,091	...	(a) 1,091
Director and Deputy Director of the Royal Indian Marine	9,451	505	
Examiner of Marine Accounts	6,240	107	
	15,691	612	16,303
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	7,608	371	
Office Establishment	646		
	8,254	371	8,625
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	332	529	
Miscellaneous	408	...	
	740	529	1,269
DOCKYARDS.	Kidderpore.	Bombay.	
Staff Officer's Department	1,562	1,964	
Constructor's Department	1,244	1,885	
Factory Branch	2,374	3,897	
Builder's Branch	759	1,823	
Store-Keeper's Department	2,811	4,243	
Cashier's Office	974	1,423	
Dockyard Dispensary	91	222	
Wages of Artificers and Labourers	24,980	35,740	
Miscellaneous	865	506	
	35,660	51,703	
Deduct—Charged to other Departments and Local Governments	...	*36,318*	
	35,660	15,385	51,045

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. *Harbour and Sea-going Vessels.*		
1,701	460	"Warren Hastings"	3,916	
1,370	200	Troop-ship "Clive"	6,351	
40	25	Troop-ship "Canning"	5,698	
—	—	Steamer "Nancowry"	774	
—	—	Troopship "Dalhousie"	5,114	
—	—	"Mayo"	4,880	
—	—	Despatch Vessel "Lawrence"	4,042	
—	—	"Elphinstone"	2,675	
—	—	"Minto"	975	
		Contingencies	352	34,777
		Carried forward . Rx.		34,777 / 78,333

(a) Includes Exchange Compensation Allowance.

No. 33B.—Account of Marine Charges for the Year ended 31st March 1894—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward		78,333
		SALARIES AND ALLOWANCES, ETC.—Brought forward		34,777
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,775	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,691	
		"Sladen," including Flats C and D	2,312	
		"Bhamo"	1,801	
		"Pagan"	760	
		Contingencies	220	
				9,559
		Marine Survey.		
		Steam-cutter "Investigator"	3,071	
		Marine Survey Boat Party	584	
		Contingencies	57	
				3,712
		Small Steamers and Launches.		
		"Chinsurah" and "Leopard"	150	
		Leopard and Koladyne	150	
		Sub-Marine Mining Vessels, Bombay—"Defence", "Muzbee", "Tickler"	884	
		" " " Calcutta—"Panther", "Alexandra"	686	
		" " " Karachi—"Sapper", "Miner"	480	
		" " " Rangoon—"Tamil", "Handy"	871	
		"Repulse"	223	
		"Despatch"	98	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	462	
		" " "Ganges"	108	
		" " "Gemini"	137	
		" " "Koladyne"	16	
		" " "Chinsurah"	13	
		Contingencies	29	
				4,307
		Viceroy's Yacht Establishment and Contingencies	835	835
		Yard Crafts.		
		Yard Craft, Calcutta	1,096	
		Ditto, Bombay	4,915	
				6,011
		General duty, leave allowances, etc.	2,005	2,005
		INDIAN ALLOWANCES.		
		Share Allowance to R. M. Officers serving on Floating Defences	1,208	1,208
		TOTAL SALARIES AND ALLOWANCES, ETC.		62,414
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	15,792	
		Allowances in lieu of Provisions	2,313	
		Purchase of water for Royal Indian Marine Vessels	871	
				18,976
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	8,646	
		Metals and Metal Articles	2,665	
		Freight, Carriage and Stowage	3,189	
		Coals and other Fuel	28,603	
		Hemp, Canvas, Rope, etc.	4,612	
		Paint Materials, Oils, Tar, Tallow, etc.	13,282	
			60,997	
		Deduct—Value of Supplies to, and of Stores used on works for, other Departments and Local Governments	90,399	—29,402
		Carried forward Rx.		130,321

No. 33B.—Account of Marine Charges for the Year ended 31st March 1894—*continued.*

	Rx.	Rx.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward		130,321	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	2,844		
Passage and Conveyance of Officers and Men	2,108		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	7,211		
Medical Stores	162		
Freight on Europe Stores	2,347		
Miscellaneous	955		
		15,627	
TOTAL CHARGES, INDIA, GENERAL			145,948

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	12,962	4,773	1,738	6,038	428	1,008	26,947	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	308	1,633	...	...	1,941	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	15,616	3,232	832	8,020	...	715	28,415	
PURCHASE AND HIRE OF SHIPS AND VESSELS	6,493	2,587	400	12,632	2,818	...	24,930	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	135	52,158	...	336	52,629	
MARINE ESTABLISHMENTS	...	4,453	...	8,188	705	1,826	15,172	
MISCELLANEOUS SHORE ESTABLISHMENT	3,458	...	...	...	...	...	3,458	
SUBSIDIES TO STEAM-BOAT COMPANIES	5,350	6,398	2,492	1,576	...	...	15,816	
MISCELLANEOUS— OTHER MISCELLANEOUS CHARGES	900	252	2	3,170	8,406	626	13,356	
STATE YACHT ESTABLISHMENTS	...	...	...	658	...	...	658	
LIGHT-HOUSES AND LIGHT-SHIPS	...	19,976	...	...	...	...	19,976	
REFUNDS	...	21	...	41	...	...	62	
Total Charges in the Civil Departments in India	44,779	41,692	5,907	94,114	12,357	4,511		203,360
	86,471							

TOTAL CHARGES IN INDIA		Rx.	349,308
CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	50,146		
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	61,008		
Allowances of Marine Officers whilst under instruction	727		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	1,739		
		113,620	
Stores for India:	£		
For Bengal: Miscellaneous Stores	35,450		
For Bombay: Coal	10,236		
Miscellaneous Stores	86,137		
	96,373		
		131,823	
TOTAL CHARGES IN ENGLAND		£	245,443
EXCHANGE ON CHARGES IN ENGLAND		Rx.	159,505
TOTAL MARINE CHARGES		Rx.	754,256

No. 33B.—Account of Marine Charges for the Year ended 31st March 1894—*continued.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	124	...	...	...	...	124
		Pilot Vessels.							
		P. V. "Alice"	...	...	...	172	...	...	172
		" "Sarasvati"	...	...	...	1,432	...	...	1,432
		" "Fame"	...	...	...	1,388	...	...	1,388
		Extra Crew for Pilot Vessels	...	...	...	147	...	...	147
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"	...	...	1,463	...	...	...	1,463
		" "Guide"	...	...	...	2,788	...	...	2,788
47	...	Yacht Flat "Sonamukhi"	...	...	227	...	...	...	227
16	...	Yacht "Irene"	...	...	...	...	172	...	172
		Steam Launch "Enchantress"	...	...	...	108	...	...	108
5	8	" " "Osprey"	...	...	48	...	...	...	48
15	...	Schooner "Pearl"	...	...	...	...	33	...	33
139	...	S. S. "Margarita"	...	...	...	...	223	...	223
432	...	Flat "Mooltan"	...	...	...	...	...	1,008	1,008
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	12,962	4,649	...	3	...	...	17,614
		TOTAL SALARIES, ETC. Rx.	12,962	4,773	1,738	6,038	428	1,008	26,947
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	5,186	...	117	5,303
		Volunteers' and Leadsmen's Allowances	...	...	...	1,068	...	...	1,068
		Pilotage Allowance, Free List	...	...	135	29,590	...	...	43,877
		Pilotage Allowance, Licensed List				14,152			
		Pilot Vessels	...	...	...	...	...	126	126
		Surgeon at the Sandheads	...	...	...	447	...	...	447
		Mess, Passage, and Miscellaneous	...	...	...	1,715	...	93	1,808
		TOTAL PILOTAGE, ETC. Rx.	...	...	135	52,158	...	336	52,629
		MARINE ESTABLISHMENTS.							
		Port Officer's Department	...	4,366	...	3,150	...	...	7,516
		Agent for Government Consignments	...	...	...	...	345	...	345
		Shipping Office	...	...	...	2,385	...	1,806	4,191
		Marine Court	...	87	...	211	...	20	318
		Establishment and Miscellaneous	...	...	...	...	360	...	360
		Survey of Steam Vessels	...	...	...	2,442	...	...	2,442
		TOTAL MARINE ESTABLISHMENTS Rx.	...	4,453	...	8,188	705	1,826	15,172
			4,453						
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary (*a*)	1,025	...	...	...	...	...	1,025
		Establishment and Contingencies	2,433	...	...	...	...	...	2,433
			3,458	...	...	...	...	...	3,458
			3,458						
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	41	140	...	70	...	...	251
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,072	...	...	1,072
		Contribution to Port Funds	...	90	...	1,200	1,402	...	2,692
		Life Boat Establishment at Goalundo	...	...	...	73	...	...	73
		Harbour Master's Fees for Sea-going and Inland Vessels	6	...	...	166	...	...	172
		Provincial grant to Paumben Pilotage Fund	...	...	...	...	7,000	...	7,000
		Life Boats at Alibag	...	...	...	...	...	176	176
		Miscellaneous	853	22	2	589	4	450	1,920
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	900	252	2	3,170	8,406	626	13,356

(*a*) Including Exchange Compensation Allowance.

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	1,079	1,838	113	1,171	4,320	56,815	20,683	9,325	34,408	40,116	169,868
CONTRIBUTIONS	96	1,977	...	867	15	1,928	2,689	698	584	708	9,562
INCOME FROM ENDOWMENTS	...	...	...	...	...	876	96	...	89	...	1,061
MISCELLANEOUS:											
Sale-proceeds of Books	51	4,064	13	...	29	30	1,064	96	1,672	14,377	21,396
Other Receipts	77	756	28	200	140	1,842	3,592	1,315	3,385	2,956	14,291
TOTAL RECEIPTS Rx.	1,303	8,635	154	2,238	4,504	61,491	28,124	11,434	40,138	58,157	216,178
			2,392								
CHARGES.											
DIRECTOR OF PUBLIC INSTRUCTION:											
Salary (*a*)	...	1,494	...	1,882	1,707	2,789	2,619	2,269	2,524	2,919	18,203
Establishment and Contingencies	...	1,088	...	1,245	809	3,699	1,834	2,418	2,737	1,472	15,302
INSPECTORS:											
Salary (*a*)	426	4,796	2,771	5,707	2,523	32,411	14,785	11,898	16,672	14,543	106,532
Establishment and Contingencies	400	2,824	1,246	2,230	1,498	26,386	11,128	4,794	19,902	9,240	79,648
UNIVERSITY	...	...		...	...	...	...	3,755	...	500	4,255
GOVT. COLLEGES—General	3,797	1,640	...	...	...	51,769	14,296	5,943	19,970	14,299	111,714
GOVT. COLLEGES—Professional	...	...	...	...	...	12,255	...	...	16,929	10,436	39,620
GOVT. SCHOOLS—GENERAL:											
Secondary	1,929	10,417	...	1,719	7,805	57,623	45,526	13,442	20,744	34,622	193,827
Primary	1,600	12,887	...	5	164	4,073	55,005	34,152	65,273	127,487	300,646
Contribution to Schools	...	3,290		3,542	...	...	...	11,642	594	26,160	45,228
GOVT. SCHOOLS—SPECIAL:											
Training Schools	240	3,532	...	3,075	1,618	7,996	4,775	6,805	16,228	9,098	53,367
Technical Schools	...	689	812	2,516	189	8,274	585	2,082	8,247	7,837	31,231
Other Schools	...	...	...	...	...	1,603	...	...	3,226	...	4,829
GRANTS-IN-AID	6,316	5,696	2,627	11,573	17,584	110,015	732	28,146	37,287	22,957	242,933
Payments by Results	...	8,298	1,856	6,949	...	18,218	34,852	...	37,778	23,207	131,158
SCHOLARSHIPS	572	2,668	671	1,184	2,057	21,903	5,160	7,622	2,144	7,956	51,937
MISCELLANEOUS	850	476	178	9,567	564	4,633	2,161	1,188	1,526	...	21,143
Government Book Depôt	...	212	...	...	...	...	1,585	...	1,310	10,614	13,721
Grants for Encouragement of Literature	240	8	...	...	...	1,218	...	243	...	878	2,587
REFUNDS	...	24	...	...	4	584	9	...	60	465	1,146
TOTAL CHARGES IN INDIA Rx.	16,370	60,039	10,161	51,194	36,522	365,449	195,052	136,399	273,151	324,690	1,469,027
			61,355								

CHARGES IN ENGLAND:

	£	
Passage to India of Educational Officers on appointment	105	
Scholarships to enable Natives of India to pursue their education in England	1,552	
		1,657
EXCHANGE ON CHARGES IN ENGLAND	Rx.	1,077
TOTAL CHARGES UNDER EDUCATION	Rx.	1,471,761

(*a*) Including Exchange Compensation Allowance.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Church of England:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Stipend of the Bishop (*a*)	4,598	...	...	1,047	...	...	...	...	2,775	2,715	11,135
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (*a*)	7,380	3,317	2,524	3,286	1,230	11,365	17,347	18,296	26,390	21,668	112,803
Establishments	503	204	110	243	37	842	743	727	1,317	1,179	5,905
Other Charges	2,249	517	491	742	197	2,298	2,984	2,043	3,356	3,719	18,596
Church of Scotland: (*b*)											
Pay of Chaplains and Registrars, including allowance (*a*)	335	436	...	...	...	1,381	1,919	524	2,372	3,054	10,021
Establishments	39	4	...	...	...	222	47	5	156	121	594
Other Charges	223	18	...	...	...	306	125	9	298	620	1,599
Church of Rome:											
Allowances to Bishops and Priests, etc.(*b*)	...	...	...	396	...	636	401	200	600	1,698	3,931
Other Charges	...	...	...	...	...	17	...	181	...	...	198
Other Churches:											
Allowances to other Clergymen	806	308	150	121	...	324	943	2,090	370	703	5,815
Other Charges	...	...	...	...	...	...	225	360	4	...	589
Charges for Cemeteries	331	197	233	243	104	595	764	616	1,057	875	5,015
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	175	175
Total Charges in India (*a*) Rx.	16,464	5,001	3,508	6,078	1,568	17,986	25,498	25,051	38,695	36,527	176,376
			9,586								

Charges in England:		
Passage to India of Chaplains on appointment	£	137
Exchange on Charges in England	Rx.	89
Total Ecclesiastical Charges (*a*)	Rx.	176,602

(*a*) Including Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	...	4,185	...	478	1,391	2,424	8,478
Hospital Receipts	...	...	3	7	...	8,610	56	442	1,866	4,100	15,084
Lunatic Asylum Receipts	...	171	...	1,559	39	2,870	733	114	940	1,614	8,040
Sale of Medical Stores	...	28	...	...	1	21	2	77	393	161	683
Income from Endowments	...	...	...	...	...	1	284	...	52	...	337
Contributions	943	1,378	30	150	...	4,586	14,041	3,358	5,225	3,776	33,487
Miscellaneous	33	89	113	2	1	180	1,560	307	1,414	2,136	5,835
TOTAL RECEIPTS IN INDIA Rx.	976	1,666	146	1,718	41	20,453	16,676	4,776	11,281	14,211	71,944
			1,864								

RECEIPTS IN ENGLAND:

Pay, pensions, &c., of Lunatics at the Cotton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth and at Broadmoor Asylum, appropriated to their maintenance	£	1,934
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	1,257
TOTAL MEDICAL RECEIPTS	Rx.	75,135

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1894.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	10,939	19,097	13,013	16,996	12,228	61,565	46,843	33,718	50,173	35,582	300,154
Hospitals and Dispensaries	6,058	8,191	5,217	3,639	12,061	56,208	45,559	33,598	99,231	66,270	336,032
Sanitation and Vaccination	7,799	8,718	785	3,052	2,658	21,968	20,107	11,417	77,528	31,344	185,376
Grants for Medical purposes	...	82	690	714	392	193	944	...	926	370	4,311
Medical Schools and Colleges	...	...	2	217	...	29,130	2,850	12,029	19,733	18,472	82,433
Lunatic Asylum	702	1,525	...	3,230	841	11,267	6,807	2,996	9,747	10,974	48,089
Lock Hospital	...	...	...	...	...	1,626	...	...	...	...	1,626
Chemical Examiner's Department	...	...	...	465	...	2,397	2,289	168	2,003	2,202	9,524
Refunds	...	20	...	73	...	53	34	89	115	40	424
TOTAL CHARGES IN INDIA Rx.	25,498	37,633	19,707	28,386	28,180	184,407	125,433	94,015	259,456	165,254	967,969
			48,093								

CHARGES IN ENGLAND:

Cost of maintenance of Lunatics at the Coton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth, and at other Asylums	£	6,760
EXCHANGE ON CHARGES IN ENGLAND	Rx.	4,393
TOTAL MEDICAL CHARGES	Rx.	979,122

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1894.

In India.	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
Political Agents:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	107,680	2,593	12,941	...	6,489	260	1,835	31,804	5,617	41,446	210,665
Establishments and Contingent Charges	77,225	934	11,815	...	8,254	...	638	10,374	2,190	33,136	144,566
Less—Contribution for Salaries, Establishments, etc.	...	...	...	...	...	...	...	...	...	—17,080	—17,080
Charges on North-West Frontier:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	621	...	...	621
Allowance to Khyber Tribes	...	...	...	...	...	...	...	9,257	...	...	9,257
Perso-Afghan Frontier, Khorassan	13,204	...	...	...	...	...	...	...	...	...	13,204
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,759	...	...	11,759
Payments for guarding Hill Passes	...	...	...	...	...	...	...	9,271	...	...	9,271
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	55,314	...	...	...	...	...	...	...	...	...	55,314
Zhob Valley Charges	25,189	...	...	...	...	...	...	...	...	...	25,189
Political Subsidies:											
Political Subsidies	221,100	...	...	...	...	...	...	1,320	...	...	222,420
Muskat Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
Entertainment of Envoys and Chiefs	5,273	...	601	23	118	144	...	5,816	...	1,965	13,940
Durbar Presents and Allowances to Vakeels, etc.	3,115	831	1,225	367	89	617	44	1,052	...	6,299	13,639
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	6,490	...	...	...	6,490
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,329	...	...	29,329
Kabul Refugees, allowances to	1,863	...	...	...	...	...	3,965	14,959	...	6,990	27,777
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	3,828	3,828
Burmese Refugees and State Prisoners	3,124	...	...	...	...	...	343	...	...	...	3,467
Other Refugees and State Prisoners	...	...	115	699	...	20	602	1,927	120	7,518	11,001

SPECIAL POLITICAL EXPENDITURE—											
Exploration to Borikhamti country	1,002	...	...	...	...	...	...	...	...	...	1,002
Afghan Border Demarcation	2,540	...	...	...	...	...	...	...	...	...	2,540
Herat Mission	3,258	...	...	...	...	...	...	...	...	...	3,258
Cabul Mission	15,641	...	...	...	...	...	...	...	...	...	15,641
Gilgit Mission	50	...	...	...	...	...	...	...	...	...	50
Sikkim Mission	...	...	...	...	...	4,698	...	...	...	...	4,698
China Turkistan Mission	...	...	...	...	...	...	...	230	...	...	230
Kurram Mission	...	...	...	...	...	...	...	19,590	...	...	19,590
Chitral Mission	...	...	...	...	...	...	...	690	...	...	690
Kaington Chengmai Mission	...	...	1,722	...	...	...	...	...	...	...	1,722
Anglo Siamese Boundary Commission	...	...	5,809	...	...	...	...	...	...	...	5,809
Other Charges	780	...	...	...	20	182	...	1,444	...	...	2,426
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	20,117	...	...	...	...	...	...	...	...	...	20,117
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULNAR	...	...	...	...	...	...	...	...	...	10,627	10,627
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	...	3,862	3,862
MISCELLANEOUS—											
Mhairwara Battalion	15,472	...	...	...	...	...	...	...	...	...	15,472
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	743	...	...	...	...	...	...	287	...	...	1,030
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,225	...	...	...	...	...	...	...	...	...	1,225
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	1,004	...	...	1,024
Rewards for Intelligence and Assistance	...	...	499	4	...	...	...	637	...	...	1,140
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	...	124	86	215	65	14	758	1,262
Purchase and Repair of Insignia of the Order of Indian Empire	3	...	...	...	...	...	...	...	...	...	3
Rents, Rates, and Taxes	...	...	589	108	...	...	...	...	...	...	697
Allowance to Hostages	...	...	...	...	...	...	...	7	...	...	7
Contribution for expenses of Vice-Consulate, Chiengmai	1,693	...	...	...	...	...	...	...	...	...	1,693
Sundry Charges	113	75	3,210	419	104	782	282	4,324	2	130	9,441
Rajcoomar College in Bundelkhund	1,047	...	...	...	...	...	...	...	...	...	1,047
TOTAL CHARGES IN INDIA . Rx.	585,431	4,433	38,526	1,620	15,198	6,789	14,414	155,767	7,943	99,479	929,600
			40,146								

	£	£	Rx.
CHARGES IN ENGLAND—			
Mission to the Court of Persia	7,000		
Her Majesty's Establishments in China	12,500		
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,000		
Contribution towards the expenses of the Jeddah Consulate	458		
Allowance of an Officer in attendance on His Highness the Gaikwar of Baroda during his visit to England	220		
Miscellaneous	355		
	21,533		
Stores for India—Presentation Articles	425		
		21,958	
EXCHANGE ON CHARGES IN ENGLAND			14,270
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.			965,828

(a) Including exchange compensation allowance.

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	239	62	4	...	305	2,550	1,161	6	1,080	5,407
Botanical and other Public Garden Receipts	73	1,092	...	...	...	490	4,261	4,751	650	105	11,422
Cinchona Plantation Receipts	...	...	...	...	...	13,739	...	...	6,934	...	20,673
Receipts on account of Public Exhibitions and Fairs	152	310	...	...	...	468	9,139	5,100	2	259	15,430
Veterinary and Stallion Receipts	750	32	...	72	...	15	156	501	19	862	2,407
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	...	7,543	1,422	24	...	56	...	9,045
Examination Fees	197	...	...	...	...	344	10	65	8,951	1,366	10,933
Emigration Fees	...	1	...	...	...	3,380	...	...	418	...	3,799
Sale of Maps, Instruments, &c., by the Survey and Mathematical Instrument Department	8,902	...	...	...	...	...	...	...	...	...	8,902
Miscellaneous	1,072	5	6	17	...	16	179	933	247	18	2,493
TOTAL RECEIPTS IN INDIA . Rx.	11,146	1,679	68	93	7,543	20,179	16,319	12,511	17,283	3,690	90,511
			161								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c. . . . . £											562
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											365
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . Rx.											91,438

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1894.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SURVEY OF INDIA (as per details below)	118,091	...	...	...	...	...	...	...	...	...	118,091
Botanical Survey	2,060	...	50	...	50	...	...	...	...	...	2,160
GEOLOGICAL SURVEY: Rx. Superintending Officers (*a*) 12,196; Establishment 1,733; General Charges (including Library, Museum, &c.) 4,697	18,626	...	...	...	...	...	...	...	...	...	18,626
Exploration of Petroleum, Coal, and Minerals	...	...	22	161	...	...	...	...	11	...	194
Meteorological Department	30,965	...	...	...	...	...	...	...	...	...	30,965
Archæological Department	3,414	...	...	334	...	...	...	...	2,761	...	6,509
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	620	...	...	...	800	1,420
Museums	7,371	153	...	245	...	2,079	1,148	671	2,905	916	15,488
Imperial Institute	...	...	...	50	51	3	50	62	64	...	280
Observatories	...	...	...	...	...	...	...	...	2,006	1,806	3,812
Donations to Scientific Societies	320	49	...	...	100	1,400	...	...	150	480	2,499
Agricultural.											
Experimental Cultivation	2,376	1,439	1,803	53	20	1,647	3,602	1,027	17	4,472	16,456
Cinchona Plantations	...	...	...	...	...	17,734	...	...	7,292	...	25,026
Public Exhibitions and Fairs	2,277	592	27	80	340	1,932	7,512	3,761	144	1,539	18,204
Veterinary and Stallion Charges	33,467	1,219	280	3,711	24	2,956	3,368	14,362	3,579	11,959	74,925
Botanical and other Public Gardens	177	2,196	...	340	...	11,635	8,865	9,771	3,035	1,004	37,023
Labour and Emigration.											
Emigration	1,073	...	...	...	...	2,529	166	105	1,824	...	5,697
Inland Labour Transport	...	...	...	...	3,696	1,288	67	...	205	...	5,256
Inspector of Factories	...	33	...	409	...	2,049	279	...	...	161	2,931
Statistics.											
Census	705	...	...	...	...	2,474	—20	...	97	65	3,321
Registration of Railway Traffic	240	72	...	...	...	410	...	216	...	1,128	2,066
Registration of River-borne Traffic	...	...	...	...	284	1,790	...	...	...	...	2,074
Provincial Statistics	151	1,046	393	1,069	224	477	142	984	6,217	597	11,300
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	116	...	220	336
Miscellaneous.											
Examinations	4,793	...	...	...	...	327	...	...	12,848	90	18,058
Miscellaneous	...	65	...	...	...	...	332	2,058	...	845	3,300
Refunds	7	...	...	...	...	32	51	35	176	40	341
			2,575	6,452							
TOTAL CHARGES IN INDIA . Rx.	226,113	6,864	9,027		4,789	51,382	25,562	33,168	43,331	26,122	426,358
						Rx. 356,905 (*b*)					
CHARGES IN ENGLAND: Stores for India						£ 18,793 (*c*)			...	110	18,903
Other Charges											£ 21,057
TOTAL CHARGES IN ENGLAND											£ 39,960
EXCHANGE ON CHARGES IN ENGLAND											Rx. 25,969
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS											Rx. 492,287

(*a*) Including Exchange compensation allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*	*Rx.*
SURVEY OF INDIA:		
Controlling and Administrative Staff		18,202
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,063
Lithographic Establishment		4,491
Photographic Establishment		3,059
Engraving Establishment		6,689
Cadastral Maps (besides English Charges for Stores)		3,272
Extra-Departmental Mapping		457
Trigonometrical Office Establishment		7,652
Simla Drawing Office Establishment		2,774
Miscellaneous Contingent Charges		6,820
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,707
Survey Parties:		
Charges of Working Parties		200,164
Miscellaneous Charges		5,662
		Rx. 279,012
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28		*117,939*
to Forest Account, Account No. 21, page 40		*22,581*
for cost of Instruments and Maps supplied to other Public Departments		*16,275*
Charged in the Bengal Accounts to Advances for Survey expenses recoverable from private parties		*4,126*
		160,921
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		118,091

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section E.—Miscellaneous.

Revenue Rx. 999,149. Expenditure Rx. 5,646,877.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	508,443
Civil Furlough	40	Expenditure	96	...	...	327,431
Superannuation	41A	Receipts	97	...	377,681	...
„	41B	Expenditure	98	...	...	3,853,991
Stationery	42A	Receipts	99	...	84,498	...
„	42B	Expenditure	99	...	...	683,181
Exchange	43	Receipts	101	...	106,920	...
Miscellaneous	44A	Receipts	102	...	430,050	...
„	44B	Expenditure	103	...	...	273,831
		Total		...	999,149	5,646,877

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1894.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding ₹5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	550		
Not exceeding ₹5,000 per annum	240		
		790	
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		650	
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Baharum Shah	600		
Fatihah allowance	600		
Not exceeding ₹5,000 per annum	4,756		
		5,956	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	900		
Not exceeding ₹5,000 per annum	1,964		
		5,744	
BURMA FAMILY.			
Not exceeding ₹5,000 per annum		48	
AFGHAN REFUGEE.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		600	
OTHER PENSIONS.			
Net exceeding ₹5,000 per annum:			
Banda Family	1,099		
Bhonsla Family	22		
Bolia Family	522		
Jhansi Family	262		
Family of the late Pindara Chiefs	126		
Poligar Family	88		
Ahmednagar Family	57		
Carnatic Stipendiaries	923		
Delhi Family	44		
Carried forward	3,143	14,388	

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

	Rx.	*Rx.*	
INDIA, GENERAL—*continued.*			
Brought forward	3,143	14,388	
OTHER PENSIONS—continued.			
Not exceeding ₹5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	364		
Kurnool Family	536		
Mogul Family	10		
Shahpur Family	360		
Udaygiri Family	30		
Parme Family	183		
Tokiher Family	11		
Nagpur Pensions	102		
Musulipatum Family	26		
Miscellaneous	4,280		
		9,045	
CHARITABLE ALLOWANCES.		23,433	
Not exceeding ₹5,000 per annum:			
Bundelkhand Gosain Family	2,422		
Toria Kalpahar Family	95		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,399		
		3,934	
CENTRAL PROVINCES.			27,367
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding ₹5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao (Janojee Family)	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding ₹5,000 per annum	1,200		
		9,000	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding ₹5,000 per annum:			
Shilojee Ahir Rao	750		
Gangabai Mohitun	940		
Not exceeding ₹5,000 per annum	1,690		
	4,215		
		5,905	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding ₹5,000 per annum:			
Bunyad Hosain	625		
Not exceeding ₹5,000 per annum	3,345		
		3,970	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding ₹5,000 per annum		422	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Sattara Pensions	12		
Bijragagarh Family	242		
Gond Raja of Chanda	124		
Pensions from the 2½ lakhs Fund of Saugor	1,054		
Gwalior Pension—Annual Grants from Dowlut Rao, Scindia	83		
		1,515	
Carried forward			25,812
			53,179

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

		Rx.	Rx.
	Brought forward	...	53,179
BURMA.			
CHARITABLE ALLOWANCES.			
UPPER BURMA.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui	900		
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	8,151		
Shan and other Chiefs	503		
Officials of the late Burmese Government	3,563		
		13,117	
LOWER BURMA.			
Not exceeding ₹5,000 per annum:			
Delhi Family	1,760		
Refugee Princes	501		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
		2,687	
			15,804
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding ₹5,000 per annum:			
Keshav Kanta Sing Jubaraj	261		
Not exceeding ₹5,000 per annum	35		
OTHER PENSIONS.		296	
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	300		
Raja Purandar Sing's Family	192		
„ Jagesvar Sing's Family	12		
Other Pensions	353	857	
Other charges:—Marriage and Funeral Allowances		450	
CHARITABLE ALLOWANCES.		1,603	
Not exceeding ₹5,000 per annum		28	
			1,631
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,000		
Her Highness Nawab Raisoon-Nissa Begum	832		
Nawab Azim Ali Khan	5,632		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Sultan Gaitera Begum	49		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	3,700		
„ Mozaffer Ali	1,011		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,000		
„ Khakan Mirza	1,000		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
Iskunder Ali Mirza	104		
Nawab Shomsi Jehim Begum	6,393		
	53,813		
Not exceeding ₹5,000 per annum	14,415		
		68,228	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Prince Kumar Kudr Bahadoor	4,800		
„ Asman Jah	1,380		
„ Jam Jah Ali	1,020		
„ Mohamed Jogee	450		
„ Mohamed Jalal	600		
Carried forward	8,250	68,228	70,614

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward	8,250	68,228	70,614
BENGAL—*continued.*			
OUDH FAMILY—continued.			
Exceeding ₹5,000 per annum:			
Prince Mohamed Bakar	600		
,, Mohamed Askari	600		
,, Mohamed Ibrahim Ali	600		
,, Fajool Moolook Mirza	600		
,, Kam Buksh Bahadoor	600		
,, Mohamed Ali Mirza	600		
,, Sultan Ali Mirza	600		
,, Mohamed Rejah Ali (Furrokh Mirza)	600		
,, Mohamed Asghar	600		
,, Mirza Aboo Torab (Mohamed Khorshed)	600		
,, Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
,, Ali Bahadoor Delwar Jah	600		
,, Ali Bahadoor Darajah	600		
Nawab Mokaderazma Bahadoor Mehal Saheba	720		
	16,770		
Not exceeding ₹5,000 per annum	15,280		
		32,050	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	965		
	1,832		
Not exceeding ₹5,000 per annum	826		
		2,658	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing	1,558		
Not exceeding ₹5,000 per annum	2		
		1,560	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,567		
Purneah Family	489		
Bissenpore Raj Family	190		
Ungul Pensions	221		
Goomesur Raj Family	209		
Nawab Daood Khan's Family	118		
Family of Raja Kader Bux Khan and Kader Hossein Khan	103		
Nawab Mooneeodwallah's Family	131		
Banki Pensions	79		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	28		
Raja Rajbullub's Family	45		
Family of Moulana Mohamed Asiff	10		
Munipur Family	75		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,359	4,690	
		111,746	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		715	
			112,461
Carried forward			183,075

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894—*continued.*

		Rx.	Rx.
Brought forward		...	183,075
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding Rs5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	2,850		
Mirza-Solaiman Qadr	1,500		
,, Ali Qadr *alias* Inayat Ali Khan	960		
,, Ali Qadr, heir of Mirza Khurram Bakht	525		
,, Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	900		
Zeb-un-nissa Begum *alias* Haji Begum	750		
Badshah Bahu Begum	900		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	524		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	10,279		
Not exceeding Rs5,000 per annum	20,436		
		30,715	
JALAUN PENSIONERS.			
Exceeding Rs5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding Rs5,000 per annum:			
Mirza Muhammad Said Bakht	844		
Jahan Sultan Begum	561		
	1,405		
Not exceeding Rs5,000 per annum	5,685		
		7,090	
MAHARAJAH OF BENARES.			
Exceeding Rs5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding Rs5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
	2,440		
Not exceeding Rs5,000 per annum	542		
		2,982	
OTHER PENSIONS.			
Exceeding Rs5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Narpat Singh, Fatehpur	731		
		5,351	
Not exceeding Rs5,000 per annum:			
Family of Tafazzul Hosain Khan	1,922		
,, ex-Nawab of Farukabad	915		
,, late ex-Raja of Coorg	530		
,, late Nawab of Jhajjar	678		
,, late Raja of Jhansi	224		
,, late Rahmut-ulla Khan of Bareilly	356		
,, Shah Jalil and Shah Sultan of Bareilly	260		
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia	268		
,, Nawab-Suja-ud-daula	195		
,, late ex-Nawab of Banda	120		
,, Khair-andesh Khan of Bareilly	54		
Carried forward	5,522	56,858	183,075

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894 —*continued.*

		Rx.	*Rx.*
Brought forward	5,522	56,858	183,075
NORTH-WESTERN PROVINCES AND OUDH —*continued.*			
Not exceeding ₹5,000 per annum—continued.			
OTHER PENSIONS.			
Family of late Nawab Kasim Ali Khan of Benares	43		
„ Saiyed Baquar Ali Khan	9		
„ late Husain Ali Khan	15		
„ Moulvi-zia-Ulla Khan of Bareilly	270		
Moradabad Minhadars	298		
Commutations of Pensions	822		
Miscellaneous	3,798	10,777	
BAHU BEGUM'S ZAMANAT WASIKA.			
Exceeding ₹5,000 per annum:			
Baker Ali Khan	513		
Muhammad Ali Khan	514		
	1,027		
Not exceeding ₹5,000 per annum	8,936		
Allowance to the dependants of Bahu Begum	19,571		
		29,534	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	905		
Ranbir Singh (Family of Raja Lal Singh)	540		
	1,445		
Not exceeding ₹5,000 per annum			
Punjab State Pensions	255		
Jalaun Pensions	962		
Family Raja Prithi Pal Shah	73		
„ late Raja Himmat Bahadur	77		
„ late ex-Nawab of Banda	52		
„ late Thakur Daya Ram of Hathras	70		
Dependants of late Raja Khet Singh of Jaitpur	8		
Miscellaneous	4,821		
	6,318		
		7,763	
		97,169	
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			104,932
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding ₹5,000 per annum:			
Mahomed Yar Khan	39		
Not exceeding ₹5,000 per annum	2,927		
		2,966	
DELHI ROYAL FAMILY.			
Exceeding ₹5,000 per annum:			
Mirza Suraya Jah	1,051		
Not exceeding ₹5,000 per annum	1,391		
		2,442	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tara	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	350		
Not exceeding ₹5,000 per annum:		5,936	
Lahore Royal Family	1,943		
Family of the Nawab Surfraz Khan of Multan	607		
Family of a Jagirdar in Rohtuck	63		
Miscellaneous	8,924		
		11,537	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		22,881	
Sardorun Kripa Devi	1,000		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	1,783		
Family of Nawab of Jhajjar	1,558		
Disbanded soldiers and their families of the late Sikh Government	145		
Family of ex-King of Cabul (Shahzaman)	171		
Miscellaneous	6,046		
		10,703	
			33,584
Carried forward			321,591

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894—*continued.*

		Rx.	*Rx.*
	Brought forward	...	321,591
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum	7,320		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot	6,710		
Nawab Ahmad-un-Nissa Begum	142		
Kurshedun Nissa Begum	1,196		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
Do. Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Do. Prince Intizam-ul-Mulk, 3rd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
	19,148		
Not exceeding ₹5,000 per annum	22,630		
Miscellaneous	1,946		
		43,724	
TANJORE PENSIONS.			
Exceeding ₹5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Anasumba Bahi Sahiba	960		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Thipamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	800		
Bhavani Bahi Sahiba	600		
Yuganadha Avaray	534		
	10,454		
Not exceeding ₹5,000 per annum	6,877		
		17,331	
MASULIPATAM PENSIONS.			
Exceeding ₹5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,214		
Not exceeding ₹5,000 per annum	1,301		
Miscellaneous	1		
		2,516	
KURNOOL PENSIONS.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding ₹5,000 per annum	2,498		
		3,938	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	552		
Maisur Pensions (Two lakhs Fund)	1,476		
Gumsur Pensions	889		
Golconda Pensions	501		
Cuttack Pensions (Raja Pillai Family)	28		
Commutation of Pensions	4,316		
Miscellaneous Pensions	139		
		7,901	
		75,410	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		268	75,678
	Carried forward		397,269

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

		Rx	*Rx.*
Brought forward		...	397,269
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
SURAT NAWAB'S FAMILY.			
Exceeding ₹5,000 per annum:			
Ziaulnissa Begum	4,700		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan and Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	917		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	9,917		
Not exceeding ₹5,000 per annum	44		
		9,961	
NAJMUDIN KHAN'S FAMILY.			
Exceeding ₹5,000 per annum:			
Mir Ajmudin Kamrudin		729	
NIZAMUT PENSIONS, BENGAL.			
Exceeding ₹5,000 per annum:			
Nawab Shamsi Jehan Begum	2,677		
Not exceeding ₹5,000 per annum	93		
		2,770	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN. (*OUDH WASIKA PENSIONS.*)			
Exceeding ₹5,000 per annum:			
Safia Khanum	2,877		
Nawab Ara Begum	885		
Sardar Ara Begum	885		
	4,647		
Not exceeding ₹5,000 per annum	1,342		
		5,989	
YEMEN STIPENDIARIES.			
Exceeding ₹5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,283		
Not exceeding ₹5,000 per annum	898		
		5,181	
SATARA PENSIONS.			
Exceeding ₹5,000 per annum:			
Rajaram Bhosle	3,000		
Not exceeding ₹5,000 per annum	3,421		
		6,421	
ANGRIA FAMILY PENSIONS.			
Exceeding ₹5,000 per annum:			
Manajirao Angria of Kolaba	900		
Yashwadabai Rani Saheb	19		
	919		
Not exceeding ₹5,000 per annum	353		
		1,272	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding ₹5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
„ „ Mir Nur Muhamad Khan	2,640		
„ „ Mir Fateh Khan	2,400		
„ „ Mir Shah Nawaz Khan	1,800		
„ „ Mir Abdul Hosein Khan	960		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Rustom Khan	1,680		
Mir Ali Mudat Khan	1,140		
Mir Gulam Alla Khan	960		
Mir Gulam Muhamed Khan	1,080		
Mir Shah Muhammad Khan	912		
Mir Mahara Khan	1,200		
	19,332		
Not exceeding ₹5,000 per annum	9,185	28,517	
Carried forward		60,840	397,269

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894—*continued.*

		Rx.	*Rx.*
BOMBAY—*continued.*	Brought forward	60,840	397,269
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	719		
Mir Tharo Khan	975		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
	4,794		
Not exceeding ₹5,000 per annum:			
Nagpore Family	85		
Patwardhan Family	321		
Peshwa Pensions	439		
Family of the late Nawab of Broach	619		
Heads of Tribes at Aden	609		
Kirparam's Family	340		
Mandvi Raja's Family	280		
Shahagazi Family	222		
Peint Pensions	110		
Thoke Family	262		
Raje Bahadur Family	208		
Tanjore Pensions	128		
Family of the Nawab of Bednur	125		
Sumant Family	154		
Dhamadhare Family	118		
Delhi Pensions	98		
Nipani Estate Pensions	100		
Jadhav Family	81		
Naikra Family	50		
Family of Baramia, late Kazi of Viramgaon	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	23		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	22		
Nagar Parker Rana Family	33		
Oudh Royal Family	16		
Deshmukh Family	91		
Miscellaneous	4,671		
	9,317	14,111	
CHARITABLE ALLOWANCES.			
		74,951	
House-rent		8	74,959
CHARGES IN ENGLAND:	TOTAL IN INDIA . Rx.		472,228
	£		
His Highness Maharajah Dulip Singh, and Members of his family	20,915		
Members of the Bengal Nizamut Family	1,035		
			21,950
	£		
EXCHANGE ON CHARGES IN ENGLAND	Rx.		14,265
	TOTAL TERRITORIAL AND POLITICAL PENSIONS . Rx.		508,443

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1894.

		Rx.
IN INDIA:		
India, General		955
Lower Burma		139
Bengal		28
North-Western Provinces and Oudh		58
Madras		86
Bombay		292
	TOTAL IN INDIA . Rx.	1,548
CHARGES IN ENGLAND	£	197,521
EXCHANGE ON CHARGES IN ENGLAND	Rx.	128,362
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	327,431

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	8,351	302	...	...	12	153	745	339	4,939	7,650	22,491
Subscriptions to the Military Orphan Fund	3,238	85	...	...	...	1,323	305	196	...	39	5,186
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	1,227	...	1,227
Subscriptions under the Indian Civil Service Family Pension Regulations	397	1,233	336	558	630	1,912	2,198	1,046	1,863	1,728	11,901
Subscriptions to the Bengal Civil Fund	6,574	1,584	734	1,671	1,144	14,027	11,538	6,580	169	309	44,330
Subscriptions to the Madras Civil Fund	302	...	...	...	...	...	...	...	4,993	86	5,381
Subscriptions to the Bombay Civil Fund	618	176	...	180	...	8	82	11	...	6,307	7,382
Family Subscriptions of Native Members of the Indian Civil Service	20	...	...	...	...	91	113	...	...	...	224
Deductions for Pension Fund	...	...	...	...	...	748	...	...	...	...	748
Contributions for Pensions and Gratuities	62,038	2,683	66	577	327	7,804	6,225	4,528	5,006	24,171	113,425
Recoveries on account of capitalized pensions	3,424	...	...	...	...	...	...	...	...	...	3,424
Miscellaneous	286	...	22	...	...	...	90	...	12	23	433
TOTAL RECEIPTS IN INDIA . Rx.	85,248	6,063	1,158	2,986	2,113	26,066	21,296	12,700	18,209	40,313	216,152
			4,144								
RECEIPTS IN ENGLAND . . . . . £											97,904
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											63,625
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . Rx.											377,681

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	46,297	25,670	3,260	28,398	8,429	169,942	181,988	87,098	135,049	165,465	851,596
Compassionate Allowances	1,555	663	...	...	35	2,171	2,883	1,838	2,523	3,433	15,101
Gratuities	269	133	450	782	236	1,873	948	1,051	1,547	887	8,176
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	473	...	347	...	...	820
Marine Pensions and Gratuities	20	...	...	...	...	5,724	90	...	61	5,138	11,033
Pensions of the Military Fund	592	...	...	...	115	1,335	2,413	946	2,819	943	9,163
Pensions of the Military Orphan Fund	577	...	...	218	87	4,042	1,063	821	...	189	6,997
Pensions of the Medical Retiring Fund	2	...	...	...	...	...	256	...	893	79	1,230
Covenanted Civil Service Annuities	...	...	...	...	...	...	1,627	...	...	...	1,627
Pensions of the Bengal Civil Fund	2,556	...	...	...	...	195	...	...	...	...	2,751
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	...	703	...	703
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	481	481
Pensions under the Civil Service Family Pension Regulations	214	...	...	...	...	...	...	...	...	...	214
Refunds	111	...	...	...	...	...	61	407	14	62	655
			3,710	29,398							
TOTAL IN INDIA . Rx.	52,193	26,466	33,108		8,902	185,755	191,329	92,508	143,609	176,677	910,547
CHARGES IN ENGLAND . . . £											1,784,051
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.											1,159,393
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . Rx.											3,853,991

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, etc.	834	43	488	3,769	150	4,633	818	2,568	4,212	4,120	21,635
Sale of Gazettes and other Publications	5,629	215	...	1,019	78	8,923	5,809	376	4,995	2,891	29,935
Other Press Receipts	6,162	3,508	...	300	347	3,571	1,660	8,697	5,088	3,595	32,928
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . Rx.	12,625	3,766	488	5,088	575	17,127	8,287	11,641	14,295	10,606	84,498
			5,576								

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1894.

			Rx.	*Rx.*
INDIA, GENERAL.				
Purchase of Stationery			77	
Printing at Private Presses			451	
Refunds			328	
Printing Establishment and Charges:		Brought forward	59,798	
		Branch Press, Simla	21,194	
		Secretariat Presses:		
		Foreign Department . 2,303		
		Military Department . 5,397		
		Private Secretariat Department . 3,275	10,975	
Government Central Press Establishment:		Mysore Residency	325	
Superintending Officers	2,109	Work done at Contract Rates	21,698	
Establishment	46,540		113,990	
Official Postage	4,968	*Less*—		
Purchase of Materials and Stock	1,807	Printing work done for Postal Dept. 23,336		
Contingencies	4,374	Printing work done for Telegraph Dept. 9,184	32,520	
Carried forward	59,798		81,470	
			82,326	
Deduct—Value of Stationery supplied from Central Stores to the several Governments			*193,238*	
" " " to the Postal Department			*15,057*	
" " " to the Telegraph Department			*1,587*	
			209,882	*—127,556*
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			10,757	
Purchase of Stationery			737	
*Printing Establishment and Charges:		Brought forward	6,790	
Superintending Officers	545	Work done at Contract Rates	909	
Establishment	5,321	Contingencies	1,334	9,033
Official Postage	400			20,527
Purchase of Materials and Stock	524			
Carried forward	6,790	Carried forward . Rx.		*—107,029*

No. 42B.—Account of Charges for Stationery and Printing for the Year ended 31st March 1894—*continued.*

				Rx.	Rx.
Burma.			Brought forward .		—107,029
Upper Burma.					
Stationery supplied from Central Stores				1,703	
Purchase of Stationery				598	
Printing at private presses				2	
Refunds				4	
Lower Burma.					2,307
Stationery supplied from Central Stores				20,407	
Purchase of Stationery				627	
Printing Establishment and Charges:		Brought forward .	26,119		
Superintending Officer . . 1,080		Official Postage	1,044		
Establishment 24,026		Contingencies	3,561		
Purchase of Materials and Stock 1,013		Work done at Contract Rates	1		
Carried forward . 26,119		Refunds	1		
				30,726	
Assam.					51,760
Stationery supplied from Central Stores				2,554	
Purchase of Stationery				542	
Refunds				1	
Printing Establishment and Charges:		Brought forward .	5,261		
Superintending Officer . . 385		Official Postage	105		
Establishment 4,085		Work done at Contract Rates	66		
Purchase of Materials and Stock 791		Contingencies	446		
Carried forward . 5,261				5,878	
Bengal.					8,975
Stationery supplied from Central Stores				61,151	
Stationery Office at the Presidency				16,600	
Purchase of Stationery				205,748	
Refunds				50	
Printing Establishment and Charges:		Brought forward .	37,793		
Superintending Officer . . 1,309		Official Postage	1,441		
Establishment 26,084		Work done at Contract Rates	2,652		
Purchase of Materials and Stock 3,695		Government Publications	2,431		
Contingencies 6,705				44,317	
Carried forward. . 37,793					327,866
North-Western Provinces and Oudh.					
Stationery supplied from Centra Stores				19,688	
Less—Cost of Stationery supplied to the Postal Department				2	
				19,686	
Purchase of Stationery				6,743	
Refunds				1	
Printing Establishment and Charges:		Brought forward .	23,206		
Superintending Officers . . 2,182		Official Postage	1,582		
Establishment 14,951		Contingencies	2,841		
Purchase of Materials and Stock 5,704		Work done at Contract Rates	5,082		
Lithography 369				32,711	
Carried forward . 23,206					59,141
Punjab.					
Stationery supplied from Central Stores				6,935	
Purchase of Stationery				13,613	
Refunds				24	
Printing Establishment and Charges:		Brought forward .	19,263		
Superintending Officers . . 683		Official Postage	645		
Establishment 9,275		Contingencies	1,482		
Purchase of Materials and Stock . 25		Work done at Contract Rates	6,356		
Lithography . . . 9,280					
Carried forward . 19,263				27,746	
Madras.					48,318
Stationery supplied from Central Stores				40,902	
Stationery Office at the Presidency				2,864	
Purchase of Stationery				25,577	
Refunds				15	
Printing Establishment and Charges:		Brought forward .	25,874		
Superintending Officers . . 1,897		Official Postage	1,051		
Establishment 21,218		Contingencies	3,175		
Purchase of Materials and Stock 2,759		Work done at Contract Rates	5,714		
Carried forward . 25,874			35,814		
Deduct—Cost of Printing work done for the Postal and Telegraph Departments and Royal Opium Commission			468	35,346	
Bombay.					104,704
Stationery supplied from Central Stores			29,141		
Less—Cost of Stationery supplied to Postal and Telegraph Departments			1		
				29,140	
Stationery Office at the Presidency				2,802	
Purchase of Stationery				39,542	
Refunds				7	
Printing Establishment and Charges:		Brought forward .	26,987		
Superintending Officers . . 2,339		Contingencies	1,886		
Establishment 20,863		Work done at Contract Rates	513		
Purchase of Materials and Stock 3,785		Official Postage	1,277		
Carried forward . 26,987				30,663	
					102,154
			Total in India . Rx.		598,196
				£	
Charges in England—					
Stores for India: For Bengal				26,405	
For Madras				10,168	
For Bombay				8,515	
				45,088	
Stationery, Printing, and Bookbinding, for the India Office, etc.				6,422	
					£51,510
Exchange on Charges in England				Rx.	33,475
			Total Charges for Stationery and Printing . Rx.		683,181

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1894.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Gain.	Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GUARANTEED.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	76,408	...	49,655	6,946	...	42,942	233	...
Great Indian Peninsula Railway	280,556	...	182,324	25,505	...	155,504	...	1,315
Madras Railway	37,227	...	24,192	3,385	...	31,829	11,022	...
	394,191	...	256,171	35,836	...	230,275	11,255	1,315
STATE.								
Net Withdrawals in India:								
Southern Mahratta Railway	2,649	1,721	...	9,191	...	...	10,912	...
Mysore Railway	6,550	4,257	...	...	2,217	...	2,040	...
Indian Midland Railway	724	470	...	19,271	...	...	19,741	...
Rohilkund-Kumaon Railway (*a*)	10,694	6,950	...	...	6,132	...	818	...
Bengal-Nagpur Railway	52,442	34,080	...	...	3,425	...	30,655	...
Bengal Central Railway (*b*)	309	201	...	254	...	...	455	...
Assam-Bengal Railway	394,777	256,552	...	...	151,059	...	105,493	...
	468,145	304,231	...	28,716	162,833	...	170,114	...
	73,954	304,231	256,171	64,552	162,833	230,275	181,369	1,315
REMITTANCE ACCOUNT.								
Net Payments in England:								
Transaction with H. M.'s Imperial Government—								
Postal and Money Order Transactions	114,942	...	74,697	69,624	...	...	...	5,073
Other Transactions	*138,253*	89,846	...	...	63,051	...	26,795	...
Other Remittance Transactions—								
East Indian Railway Advances	253,118	...	164,492	157,397	...	...	...	7,095
Rajputana-Malwa Railway Advances	73,952	...	48,059	45,363	...	...	...	2,696
South Indian Railway Advances	82,073	...	53,336	53,648	...	...	312	...
Bengal and North-Western Railway Advances	7,203	...	4,681	4,232	...	...	...	449
Family and Miscellaneous Remittances made by means of Rolls	216,491	...	140,690	78,071	...	...	...	62,619
Other Transactions	310,904	...	202,046	179,737	...	...	...	22,309
	920,430	89,846	688,001	588,072	63,051	...	27,107	100,241
TOTAL	846,476	394,077	944,172	652,624	225,884	230,275	208,476	101,556

NET GAIN BY EXCHANGE Rx. 106,920

(*a*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
(*b*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange	6,636	4	...	...	...	...	...	...	...	1,416	8,056
Premium on Bills	9,724	111	3,289	2,403	148	5,666	344	1,142	1,659	7,620	32,106
Unclaimed Deposits	2,052	2,488	518	542	10,314	29,214	2,946	2,815	2,764	2,666	56,319
Treasure Trove	5	125	...	...	...	12	107	73	70	111	503
Unclaimed Bills of Exchange of more than Three Years' standing	40	6	14	10	202	...	108	103	42	51	576
Sale-proceeds of Durbar Presents	521	...	59	267	8	513	...	39	...	1,016	2,423
Sale of Old Stores and Materials	428	48	87	129	100	4,037	476	509	377	487	6,678
Sale of Land and Houses, etc.	2,142	309	...	138	...	2,713	636	23	55	3,004	9,020
Government Audit Fees	3,459	...	...	30	127	7,010	...	...	1,152	1,392	13,170
Contributions	...	1,419	20	...	...	...	10,443	...	8,281	804	20,967
Rents	771	3,672	18,497	14,770	1,694	4,765	15,349	4,163	38,233	1,072	102,986
Rates and Taxes	1	929	...	...	37	...	...	...	...	...	967
Miscellaneous Fees, Fines, and Forfeitures	3,174	367	109	118	154	29,340	58	657	6,233	1,285	41,495
Percentages chargeable on European Stores	17,462	38	...	615	33	3,486	220	197	796	633	23,480
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	16,470	16,470
Revenue of Zaila	...	...	...	...	...	...	...	...	...	6,677	6,677
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	41	...	41
Extraordinary Items	...	...	...	...	3,750	83	...	4,055	...	2,039	9,927
Miscellaneous	3,612	1,009	215	2,141	806	35,808	1,861	7,241	15,066	1,846	69,605
			22,808	21,163							
Total Receipts in India . Rx.	50,027	10,525	43,971		17,373	122,647	32,548	21,017	74,769	48,589	421,466
Receipts in England										£	5,203
Exchange on Receipts in England										Rx.	3,381
									Total Miscellaneous Receipts	Rx.	430,050

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Allowances, Rewards, &c.:											
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	16	57	108	94	105	346	241	233	77	148	1,425
Rewards for Proficiency in Oriental Languages, &c.	254	50	474	417	350	934	330	668	811	1,111	5,399
Remittance Charges:											
Charges for Remittance of Treasure	8,623	329	613	590	1,530	2,013	2,608	2,089	3,125	1,285	22,805
Discount on Bills	38	...	...	...	...	...	...	65	...	...	103
Loss by Exchange on Local Transactions	546	...	...	...	...	...	...	...	...	6	552
Loss on Specie Remittances	...	2	...	...	...	...	...	...	...	...	2
Books and Periodicals:											
Subscription to Periodicals, &c.	249	...	...	...	...	...	1,388	...	77	1,440	3,154
Cost of Books and Publications	18	...	...	...	14	60	1,062	15	1,308	447	2,924
Charity:											
Donations for Charitable Purposes	753	190	83	209	281	9,524	3,867	336	5,560	5,755	26,558
Charges on account of European Vagrants	3	8	...	...	...	530	270	148	185	831	1,975
Miscellaneous:											
Rewards for Destruction of Wild Animals	83	1,708	608	1,005	1,758	1,883	793	1,050	2,388	637	11,913
Petty, Provincial, and Local Establishments	1,363	2,672	4,283	5,433	5,795	7,277	4,094	6,012	26,283	1,621	64,833
Special Commissions of Enquiry	22,530	...	...	...	...	...	197	...	31	...	22,758
Distribution of Opium Dues to Native States	50	...	...	...	...	...	...	...	...	...	50
Irrecoverable Temporary Loans, written off	...	33	146	...	1	457	2,967	13	1	...	3,618
Charges for search for Hidden Treasure	...	...	...	...	...	3	...	...	9	3	15
Contributions	...	...	...	693	442	1,859	...	775	679	455	4,903
Rents, Rates, and Taxes	1,847	44	100	1,422	262	6,800	...	...	888	10,310	21,673
Petty Construction and Repairs	230	10	...	...	4	...	...	...	...	...	244
Extraordinary Items	...	...	...	...	500	...	...	...	...	7	507
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	586	...	586
Miscellaneous and Unforeseen Charges	293	388	558	140	97	3,114	1,276	1,007	6,606	4,757	18,236
Expenses connected with the visit of H. I. H. the Arch Duke of Austria	8,440	...	...	...	...	...	...	...	...	...	8,440
Miscellaneous Refunds	2,683	199	205	131	128	1,813	375	523	110	354	6,521
			7,178	10,134							
Total Charges in India . Rx.	48,019	5,690	17,312		11,267	36,613	19,468	12,934	48,724	29,167	229,194
Charges in England											£ 27,055
Exchange on Charges in England											Rx. 17,582
										Total Miscellaneous Charges . Rx.	273,831

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,117,801.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	106	...	...	496
Construction of Protective Railways .	46	Capital Expenditure	106	...	...	1,060,954
Construction of Protective Irrigation Works . . .	47A	Capital Expenditure	107	...	...	56,351
	47B	Detailed account of Ordinary Capital Expenditure to 31st March 1894 .	108	1,071,407	...	...
	47C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1894	108	7,196,611	...	...
				Total .	...	1,117,801

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma, Upper.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Office Contingencies	...	...	...	...	...	224	...	224
Charitable Relief	...	...	...	239	...	...	8	247
Relief Works	...	...	...	...	...	38	...	38
Irrecoverable Famine Advances written off	...	...	...	...	...	...	...	...
Special Public Works Charges	...	...	...	...	...	56	...	56
Miscellaneous	...	...	...	26	...	...	...	26
TOTAL	...	...	...	265	...	318	8	591
RECEIPTS.								
Miscellaneous	...	...	...	...	...	95	...	95
NET FAMINE CHARGES IN INDIA	...	...	...	265	...	223	8	496

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the year ended 31st March 1894.

EXPENDITURE ON PROTECTIVE RAILWAYS. *Madras.*	Outlay during 1893-94.	Outlay to end of 1893-94.
	Rx.	*Rx.*
Capital Outlay	(*a*) 1,060,954	5,464,197

(*a*) Outlay on the East Coast; South Indian and Guntakul-Mysore Frontier Railways debitable to this head. Details of Construction expenditure on Lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.

No. 47A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1893-94.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.															
Orissa Coast Canal	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	(*a*) 86,600
N.-W. P. and Oudh.															
Betwa Canal	1,533	292	19	216	2,060	...	2,060	304,028	85,854	9,472	1,993	21	401,368	*861*	400,507
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	*2,153*	*15,106*	*644*	...	...	*17,903*	...	(*b*)*17,903*
	1,533	292	19	216	2,060	...	2,060	301,875	70,748	8,828	1,993	21	383,465	*861*	382,604
Punjab.															
Swat River Canal	1,630	374	25	58	2,087	...	2,087	271,488	68,542	10,246	779	...	351,055	*559*	350,496
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	*96,685*	*28,877*	*4,933*	*3,535*	...	*134,030*	*162*	(*b*)*133,868*
	1,630	374	25	58	2,087	...	2,087	174,803	39,665	5,313	—*2,756*	...	217,025	*397*	216,628
Madras.															
Buckingham Canal	13,291	3,032	46	...	16,369	*103*	16,266	621,629	148,361	14,486	...	...	784,476	*117*	784,359
Rushikulya Canal	33,038	6,854	363	...	40,255	*192*	40,063	268,720	56,132	12,398	...	341	337,591	*496*	337,095
Surveys	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
	46,329	9,886	409	...	56,624	*295*	56,329	890,959	212,579	27,220	...	341	1,131,099	*613*	1,130,486
Less—Capital Outlay charged to Minor Works.	*13,291*	*3,032*	*46*	...	*16,369*	*103*	*16,266*	*556,161*	*147,294*	*14,410*	...	...	*717,865*	*117*	(*b*)*717,748*
	33,038	6,854	363	...	40,255	*192*	40,063	334,798	65,285	12,810	...	341	413,234	*496*	412,738
Bombay.															
Gokak Canal, 1st Section	13,460	7	...	...	13,467	...	13,467	91,275	15,794	1,277	...	...	108,346	*26*	108,320
Mushwad Tank	617	81	3	...	701	...	701	157,883	34,132	6,284	...	...	198,299	*147*	198,152
Nira Canal	9,480	1,840	93	3	11,416	...	11,416	407,403	99,751	13,119	...	...	520,273	*795*	519,478
Chankapur Tank	23	5	...	...	28	*4*	24	3,879	1,799	726	...	...	6,404	*17*	6,387
Maladevi Tank	...	...	...	...	...	...	...	2,097	1,160	145	...	...	3,402	*7*	3,395
	23,580	1,933	96	3	25,612	*4*	25,608	662,537	152,636	21,551	...	...	836,724	*992*	835,732
Less—Capital Outlay charged to Minor Works	*13,460*	*7*	...	...	*13,467*	...	*13,467*	*151,316*	*39,896*	*10,912*	...	...	*202,124*	*236*	(*b*)*201,888*
	10,120	1,926	96	3	12,145	*4*	(*c*)12,141	511,221	112,740	10,639	...	...	634,600	*756*	633,844
TOTAL	46,321	9,446	503	277	56,547	*196*	56,351	1,392,766	304,550	38,009	—*763*	362	1,734,924	*2,510*	1,732,414
						Divisible under— India England Exchange	 56,044 186 121								 1,723,858 5,523 3,033

(*a*) This expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant, other construction outlay has been incurred from Provincial Revenues.
(*b*) Details are given overleaf.
(*c*) Includes £186 on account of expenditure in England and Rx.121 on account of exchange.

No. 47B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1894, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	556,161	147,294	14,410	...	717,865	*117*	717,748
Bombay.							
Gokak Canal (First Section) and Storage Works .	66,333	10,934	1,319	...	78,586	*26*	78,560
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	151,316	39,896	10,912	...	202,124	*236*	201,888
GRAND TOTAL .	806,315	231,173	30,899	3,535	1,071,922	*515*	1,071,407

No. 47C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	India.	England.	TOTAL.	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
For 1881-82 .	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83 .	—*133,129*	...	—*133,129*	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84 .	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85 .	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86 .	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87 .	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88 .	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89 .	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90 .	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91 .	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
„ 1891-92 .	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
„ 1892-93 .	984,469	...	984,469	55,054	3,583	2,156	60,793	1,039,523	3,583	2,156	1,045,262
„ 1893-94 .	1,060,954	...	1,060,954	56,044	186	121	56,351	1,116,998	186	121	1,117,305
TOTAL .	5,464,197	...	5,464,197	1,723,858	5,523	3,033	1,732,414	7,188,055	5,523	3,033	7,196,611

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.*73,903.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	110	...	...	73,903
			Total .		...	73,903

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1893-94.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1893-94.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1893-94.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
IMPERIAL.				
Madras.				
East Coast	...	201,225	201,225	Details of Construction expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.
TOTAL IMPERIAL	...	201,225	201,225	
PROVINCIAL.				
Assam.				
Jorhat	2,184	78,899	81,083	
Cherra-Companygunge	70	77,830	77,900	
	2,254	156,729	158,983	
Bengal.				
Kaunia-Dhurla	...	97,251	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	...	358,346	358,346	
Madras.				
Mayavaram-Mutupet	63,993	163,176	227,169	
Bombay.				
Hyderabad-Umarkot	7,656	163,042	170,698	
TOTAL PROVINCIAL	73,903	938,544	1,012,447	
GRAND TOTAL	73,903	1,139,769	1,213,672	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section H.—Railway Revenue Account.

Revenue *Rx.*20,296,973. Expenditure *Rx.*21,832,476.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49A	Gross Earnings and Working Expenses .	114	...	16,879,107	8,263,975
	49A	Interest on Debt	114	...	...	4,972,838
	49A	„ „ India	114	3,327,159	...	...
	49B	„ „ England, E. I. Railway .	116	513,945	...	...
	49C	„ „ „ E. B. Railway .	116	56,552	...	...
	49D	„ „ North-Western (S. P. and D.) Railway . . .	116	271,198	...	...
	49E	„ „ Oudh and Rohilkand Railway	117	555,854	...	...
	49F	„ „ South Indian Railway .	117	248,130	...	...
	49 B, C and D	Annuities in purchase of Railways . .	116	...	...	2,797,424
	49B	East Indian	116	1,925,008	...	...
	49C	Eastern Bengal	116	200,188	...	...
	49D	North-Western (Scinde, Punjab and Delhi)	116	672,228	...	...
	50	Interest on Advances to Companies . .	117	...	...	357,935
	51	Interest on Capital deposited by Companies .	117	...	...	1,153,115
Guaranteed Companies	49A	Net Traffic Receipts	114	...	3,383,812	...
	49A	Surplus Profits, Land and Supervision . .	114	...	...	605,258
	49A	Interest	114	...	...	3,557,492
	52	Detailed Account of Charges for Surplus Profits, Land and Supervision . . .	118	605,258	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	119	...	34,054	...
	54A	Land and Subsidy	119	...	...	18,208
	54A	Advances of Interest	119	...	...	2,792
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	120	...	...	103,439
				Total .	20,296,973	21,832,476

(a) Includes Rx. 484,857 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Lucknow-Bareilly, South Indian, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1894.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	27,692,205	916,614	2,997,013	—20,572	3,893,055
Bombay, Baroda and Central India	2	9,659,233	490,075	1,010,603	17,427	1,518,105
Madras	3	12,041,326	394,162	618,169	37,552	1,049,883
TOTAL			1,800,851	4,625,785	34,407	6,461,043
STATE RAILWAYS.						
India, General.						
East Indian	4	(*a*)34,229,756	1,725,241	3,327,409	*70,256	*5,122,906
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	5	13,108,457	675,871	1,591,364	40,386	2,307,621
Bhopal	6	213,820	...	...	16,916	16,916
Godhra-Rutlam	7	1,351,298	2,987	4,339	68	7,394
Palanpur-Deesa	8	20,596	666	786	6	1,458
			2,404,765	4,923,898	127,632	7,456,295
Central Provinces.						
Bengal-Nagpur	9	(*d*)9,795,408	136,294	482,381	62,215	680,890
Wardha Coal	10	498,769	...	...	21,086	21,086
Umaria Colliery	11	99,523	...	...	37,213	37,213
Warora Colliery	12	167,694	...	...	56,147	56,147
			136,294	482,381	176,661	795,336
Burma.						
Burma	13	5,350,702	333,183	273,095	12,732	619,010
Mu-Valley	14	1,794,473	16,095	6,620	5,361	28,076
			349,278	279,715	18,093	647,086
Assam.						
Jorhat	15	81,083	946	6,060	86	7,092
Cherra-Companyganj	16	77,900	291	1,946	61	2,298
			1,237	8,006	147	9,390
Bengal.						
Eastern Bengal	17	(*b*)10,346,902	442,001	717,490	89,991	1,249,482
Bengal Central†	18	(*d*)1,010,622	56,593	20,652	865	78,110
Bengal, North-Western and Tirhoot	19	2,498,363	205,640	251,530	66,989	524,159
			704,234	989,672	157,845	1,851,751
North-Western Provinces and Oudh.						
Oudh and Rohilkand	20	(*n*)10,626,534	395,994	467,870	34,191	898,055
Indian Midland	21	(*d*)8,729,201	207,021	289,302	—63,957	432,366
Lucknow-Bareilly	22	(*h*) 851,395	31,345	44,830	(*k*)486	76,661
			634,360	802,002	—29,280	1,407,082
Punjab.						
North-Western	23	(*c*)41,319,023	955,001	1,989,575	86,896	3,031,472
Madras.						
South Indian	24	(*g*)7,296,087	402,830	358,586	20,106	781,522
Bezvada Extension	25	142,654	2,790	7,963	—1,461	9,292
Guntakal-Mysore Frontier	26	585,810	14,204	14,795	184	29,183
East Coast	27	3,829,986	54,261	23,437	—2,643	75,055
Mysore	28	(*d*)1,429,440	69,779	87,721	2,074	159,574
			543,864	492,502	18,260	1,054,626
Bombay.						
Southern Mahratta	29	(*f*)9,518,175	213,427	354,694	8,837	576,958
Dhond-Manmad	30	1,118,086	...	...	(*e*)34,857	34,857
Hyderabad-Umarkot	31	170,698	7,265	6,883	106	14,254
			220,692	361,577	43,800	626,069
TOTAL STATE RAILWAYS			5,949,725	10,329,328	600,054	16,879,107

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 150, Exchange thereon.
† Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

(*a*) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,000
„ Government before purchase	264,527
„ Government after purchase	3,315,229
	34,229,756

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(*c*) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D.Ry.	11,075,320
„ Government before purchase do.	287,047
„ Government before and after purchase on the combined undertaking	29,956,656
	41,319,023

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.

(*d*) Rupee figures.
(*e*) Net Receipts.
(*f*) Represents rupee figures of the Southern Mahratta and Government outlay on the Bellary-Kistna.

(*h*) State outlay *Rx.* 512,114
Rupee outlay by Co. 339,281
851,395

(*j*) Exclusive of Rx. 484,857 on account of Surplus Profits paid to Companies. (See Note (*a*) on page 111.)
(*k*) Includes Rx. 63 on account of an adjustment of the old Bareilly-Pilibhit Railway.

EXPENSES of RAILWAYS in INDIA during the year 1893-94.

Working Expenses.						Net Receipts.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
504,119	806,966	188,817	311,073	207,087	2,018,062	1,874,993	6·77	1
113,254	205,493	59,065	92,333	69,644	539,789	978,316	10·13	2
108,784	200,738	55,717	89,838	64,303	519,380	530,503	4·40	3
726,157	1,213,197	303,599	493,244	341,034	3,077,231	3,383,812		
293,476	423,546	104,762	280,875	253,181	1,355,840	3,767,066	11·00	4
162,841	367,053	98,469	147,658	135,871	911,892	1,395,729	10·65	5
...	...	...	...	11,712	11,712	5,264	2·43	6
571	1,020	299	452	656	2,998	4,396	·32	7
126	219	58	84	81	568	890	4·32	8
457,014	791,838	203,588	429,069	401,501	2,283,010	5,173,285		
103,390	81,408	28,125	47,660	69,122	329,705	351,185	3·58	9
...	...	...	...	12,164	12,164	8,922	1·79	10
...	...	...	...	34,277	34,277	2,936	2·95	11
...	...	...	...	56,683	56,683	—536	—·32	12
103,390	81,408	28,125	47,660	172,246	432,829	362,507		
123,666	105,217	33,821	64,611	38,610	365,925	253,085	4·73	13
17,098	11,718	3,899	7,758	14,869	55,342	—27,266	—1·51	14
140,764	116,935	37,720	72,369	53,479	421,267	225,819		
1,090	1,532	726	1,436	874	5,658	1,434	1·77	15
342	618	229	461	324	1,974	324	·41	16
1,432	2,150	955	1,897	1,198	7,632	1,758		
123,515	119,437	48,209	121,451	129,901	542,513	706,969	6·83	17
10,078	10,384	4,229	10,551	11,988	47,230	30,880	3·05	18
52,874	45,651	12,731	42,384	(*m*)235,850	389,490	134,669	5·39	19
186,467	175,472	65,169	174,386	377,739	979,233	872,518		
111,906	115,373	40,236	70,833	39,615	377,963	520,092	4·89	20
75,381	98,312	24,511	46,653	40,797	285,654	146,712	1·68	21
...	...	...	...	47,572	47,572	29,089	3·42	22
187,287	213,685	64,747	117,486	127,984	711,189	695,893		
675,181	656,554	160,903	252,553	163,006	1,908,197	1,123,275	2·72	23
119,098	172,032	58,698	67,846	71,125	488,799	292,723	4·01	24
3,079	1,396	368	860	1,738	7,441	1,851	1·30	25
3,925	6,674	1,244	2,878	2,690	17,411	11,772	2·01	26
15,757	24,220	2,752	13,813	3,057	59,599	15,456	·40	27
23,604	36,060	6,650	15,574	16,818	98,706	60,868	4·26	28
165,463	240,382	69,712	100,971	95,428	671,956	382,670		
83,206	130,268	24,136	55,973	58,815	352,398	224,560	2·36	29
...	...	...	...	...	...	34,857	3·12	30
5,178	...	...	...	6,229	11,407	2,847	1·67	31
88,384	130,268	24,136	55,973	65,044	363,805	262,264		
2,005,382	2,408,692	655,055	1,252,364	1,457,625	(*i*)7,779,118	9,099,989		

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

	Rx.	
By Company before purchase	3,279,138	This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.
„ Government before purchase	42,448	
„ Government before and after purchase on the combined undertaking	7,025,316	
	10,346,902	

(*g*) The actual capital cost of the South Indian Railway is as follows.

By Company before purchase	4,703,280	This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.
„ Government after purchase on combined undertaking	1,064,633	
„ Government on Villupuram-Guntakal to end of 1889-90	897,124	
„ Government on Nellore Branch to end of 1889-90	631,050	
	7,296,087	

(*m*) Includes Rx.164,870, share of net earnings payable to the Bengal North Western Ry. Co.
(*n*) Includes Rx.245,809 on account of Lucknow-Rae Bareli-Benares Railway.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Net Receipts.	Gross Earnings.	Working Expenses.	Interest and India.
		Rx.	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	1,874,993	3,893,054	2,018,061	2,071
Bombay, Baroda and Central India	2	978,316	1,518,105	539,789	424
Madras	3	530,503	1,049,883	519,380	...
		3,383,812	6,461,042	3,077,230	2,495
STATE RAILWAYS.					
India, General.					
East Indian	4	3,767,066	5,122,906	1,355,840	274,400
Rajputana-Malwa System	5	1,395,729	2,307,621	911,892	528,341
Bhopal	6	5,204	16,916	11,712	8,168
Store-keeper for State Railways	7	...	...	...	
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	...	3,409
Godhrá-Rutlam	9	4,396	7,394	2,998	45,511
Palanpur-Deesa	10	890	1,458	568	640
		5,173,285	7,456,295	2,283,010	860,469
Central Provinces.					
Bengal-Nagpur	11	351,185	680,890	329,705	(e)19,415
Wardha Coal	12	8,922	21,086	12,164	19,951
Umaria Colliery	13	2,936	37,213	34,277	4,066
Warora Colliery	14	—536	56,147	56,683	6,482
Bilaspur-Etawah	15	...	...	...	300
Nagpur-Chattisgarh Depreciation Account	16	...	...	...	2,063
		362,507	795,336	432,829	52,277
Burma.					
Burma	17	253,085	619,010	365,925	212,754
Mu Valley	18	—27,266	28,076	55,342	66,373
		225,819	647,086	421,267	279,127
Assam.					
Assam-Bengal	19	...	...	...	1,909
Jorhat	20	1,434	7,092	5,658	3,200
Cherra-Companyganj	21	324	2,298	1,974	3,114
		1,758	9,390	7,632	8,223
Bengal.					
Eastern Bengal	22	706,969	1,249,482	542,513	313,226
Bengal Central(a)	23	30,880	78,110	47,230	...
Ranaghat-Bhagwangola	24	...	...	...	1,209
Bengal North-Western and Tirhoot	25	134,669	524,159	389,490	99,685
		872,518	1,851,751	979,233	414,120
North-Western Provinces and Oudh.					
Oude and Rohilkund	26	520,092	898,055	377,963	1,056
Indian Midland	27	146,712	432,366	285,654	...
Lucknow-Rae Bareli-Benares	28	...	...	...	8,182
Bareilly-Rampur-Moradabad	29	...	...	...	18,677
Lucknow-Bareilly	30	29,089	76,661	47,572	(b)&(e) 32,879
		695,893	1,407,082	711,189	60,794
Punjab.					
North-Western System	31	1,123,275	3,031,472	1,908,197	1,206,069
North-Western Railway—Gradient Improvements	32	...	...	...	22,575
Peshawar Railway Reserve Materials	33	...	...	...	1,471
Frontier Railways Reserve	34	...	...	...	17,155
Mushkaf Bolan	35	...	...	...	29,277
Mari-Attock	36	...	...	...	13,632
Sind-Peshin, Petroleum Operations	37	...	...	...	537
		1,123,275	3,031,472	1,908,197	1,290,716
Madras.					
South Indian	38	292,723	781,522	488,799	102,212
Bezvada Extension	39	1,851	9,292	7,441	5,696
Mayavaram-Mutupet	40	...	...	...	7,807
Guntakal-Mysore Frontier	41	11,772	29,183	17,411	23,234
East Coast	42	15,456	75,055	59,599	133,684
Vizagapatam-Raipore	43	...	...	...	980
Mysore	44	60,868	159,574	98,706	...
		382,670	1,054,626	671,956	273,613
Bombay.					
Southern Mahratta (Subsidized)	45	224,560	576,958	352,398	(g)66,310
Southern Mahratta	46	...	...	...	2,108
Dhond-Manmad	47	34,857	34,857	...	44,536
Hyderabad-Umarkot	48	2,847	14,254	11,407	6,675
		262,264	626,069	363,805	119,629
TOTAL STATE RAILWAYS		9,099,989	16,879,107	7,779,118	(c)3,358,968

(a) Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(b) 38, Interest on Debt ... *Rx.* 20,485
„ Capital deposited by Companies ... 12,394
32,879

(c) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta (Subsidized) Railway.

(g) Interest on the Capital outlay of the Bellary-Kistna.

GOVERNMENT in respect of RAILWAYS during the year 1893-94.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,203,816	782,318	305,197	835	14,378	4,326,676	...	433,622	1
417,517	271,330	266,057	3,211	5,151	1,503,479	14,626	...	2
533,387	346,629	...	1,054	9,375	1,409,825	...	359,942	3
2,154,720	1,400,277	571,254	5,100	28,904	7,239,980	...	778,938	
1,478,274	960,679	208,527	...	...	4,277,720	845,186	...	4
...	...	165,890	...	...	1,606,123	701,498	...	5
...	...	...	...	...	19,880	...	2,964	6
...	...	...	...	...	3,409	...	3,409	7
								8
...	...	...	...	...	48,509	...	41,115	9
...	...	...	...	...	1,208	250	...	10
1,478,274	960,679	374,417	...	...	5,956,849	1,499,446	...	
259,624	168,720	...	...	...	777,464	...	96,574	11
...	...	...	...	...	32,115	...	11,029	12
...	...	...	...	...	38,343	...	1,130	13
...	...	...	...	...	63,165	...	7,018	14
...	...	...	...	...	300	...	300	15
...	...	...	...	...	2,063	...	2,063	16
259,624	168,720	...	...	...	913,450	...	118,114	
...	...	...	...	...	578,679	40,331	...	17
...	...	...	...	...	121,715	...	93,639	18
...	...	...	...	...	700,394	...	53,308	
47,089	30,601	...	...	...	79,599	...	79,599	19
...	...	...	...	...	8,858	...	1,766	20
...	...	...	...	...	5,088	...	2,790	21
47,089	30,601	...	...	...	93,545	...	84,155	
155,613	101,127	...	...	...	1,112,479	137,003	...	22
33,750	21,933	7,884	...	...	110,797	...	32,687	23
...	...	...	...	...	1,209	...	1,209	24
...	...	...	...	...	489,175	34,984	...	25
189,363	123,060	7,884	...	...	1,713,660	138,091	...	
336,909	218,945	...	...	...	934,873	...	36,818	26
255,721	166,185	...	...	...	707,560	...	275,194	27
...	...	...	...	...	8,182	...	8,182	28
...	...	...	...	...	18,677	...	18,677	29
...	...	349	...	...	80,800	...	4,139	30
592,630	385,130	349	...	...	1,750,092	...	343,010	
571,820	371,606	...	...	...	4,057,692	...	1,026,220	31
...	...	...	...	...	22,575	...	22,575	32
...	...	...	...	...	1,471	...	1,471	33
...	...	...	...	...	17,155	...	17,155	34
...	...	...	...	...	29,277	...	29,277	35
...	...	...	...	...	13,632	...	13,632	36
...	...	...	...	...	537	...	537	37
571,820	371,606	...	...	...	4,142,339	...	1,110,867	
180,394	117,232	1,955	...	...	890,592	...	109,070	38
...	...	...	...	...	13,137	...	3,845	39
...	...	...	...	...	7,807	...	7,807	40
...	...	...	...	...	40,645	...	11,462	41
...	...	...	...	...	193,283	...	118,228	42
...	...	...	...	...	980	...	980	43
(c) ...	...	24,188	...	...	122,894	36,680	...	44
180,394	117,232	26,143	...	...	1,269,338	...	214,712	
270,399	175,723	76,064	...	...	940,894	...	363,936	45
...	...	...	...	...	2,108	...	2,108	46
...	...	...	...	...	44,536	...	9,679	47
...	...	...	...	...	18,082	...	3,828	48
270,399	175,723	76,064	...	...	1,005,620	...	379,551	
(f) 3,589,593	(f) 2,332,751	484,857	...	...	17,545,287	1,637,537	2,303,717	
						666,180		
					(d) Net loss on Railways		1,445,118	

(e) Includes Rx. 19,415 and Rx. 12,394 on account of interest paid in India on Capital deposited by the Bengal-Nagpur and Rohilkund and Kumaun Railway Companies respectively.

(f) Shown in Account No. 3 under Railway Revenue Account—

	England. £	Exchange. Rx.
Interest on Debt	997,463	648,216
Annuities in purchase of Railways	1,695,547	1,101,877
Interest chargeable against Companies on Advances	216,948	140,987
Interest on Capital deposited by Companies	679,635	441,671
TOTAL	3,589,593	2,332,751

(d) Net Loss on Guaranteed and State Railways as above

	Rx.
	1,445,118
Add:	
Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	—13,054
Miscellaneous Railway Expenditure, Account No. 55	103,439
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	1,535,503

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1893-94, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,604	41,984	106,588
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	210	...	...	210
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	239,468	155,622	395,090
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	4,832	12,267
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	274,190	...	...	274,190
TOTAL INTEREST ON DEBT	274,400	311,507	202,438	788,345
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	844,944	549,100	1,394,044
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51		58,448	37,983	96,431
Contribution towards management	...	1,375	894	2,269
Interest in lieu of deferred Annuity		262,000	170,264	432,264
TOTAL ANNUITIES IN PURCHASE	...	1,166,767	758,241	1,925,008
TOTAL	274,400	1,478,274	960,679	2,713,353

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1893-94, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,947	9,064	23,011
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	20,309	13,198	33,507
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	13	34
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	313,226	...	...	313,226
TOTAL INTEREST ON DEBT	313,226	34,277	22,275	369,778
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	75,936	192,785
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	4,358	2,832	7,190
Contribution towards management	...	129	84	213
TOTAL ANNUITIES IN PURCHASE	...	121,336	78,852	200,188
TOTAL	313,226	155,613	101,127	569,966

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1893-94, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	164,376	106,822	271,198
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, plus half the Outlay of the year	1,206,069	...	...	1,206,069
TOTAL INTEREST ON DEBT	1,206,069	164,376	106,822	1,477,267
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,353	241,329	612,682
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	35,832	23,286	59,118
Contribution towards management	...	259	169	428
TOTAL ANNUITIES IN PURCHASE	...	407,444	264,784	672,228
TOTAL	1,206,069	571,820	371,606	2,149,495

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1893-94, of the OUDH AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	39,569	25,714	65,283
Interest on India 3½ per cent. Stock issued in redemption of Debenture Stock	...	*—328*	*—213*	*—541.*
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	295,661	192,140	487,801
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	2,007	1,304	3,311
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,056	...	...	1,056
TOTAL	1,056	336,909	218,945	556,910

NO. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1893-94 of the SOUTH INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	38,424	24,970	63,394
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	111,970	72,766	184,736
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	102,212	...	...	102,212
TOTAL	102,212	150,394	97,736	350,342

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1893-94.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	88,374	57,431	145,805
Bengal.				
Bengal Central	...	16,250	10,560	26,810
N.-W. P. and Oudh.				
Indian Midland	...	43,713	28,408	72,121
Bombay.				
Southern Mahratta	...	68,611	44,588	113,199
TOTAL	...	216,948	140,987	357,935

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1893-94.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	111,289	301,954
Assam.				
Assam Bengal	...	47,089	30,601	77,690
Bengal.				
Bengal Central	...	17,500	11,373	28,873
N.-W. P. and Oudh.				
Indian Midland	...	212,008	137,777	349,785
Lucknow-Bareilly	12,394	...	...	12,394
Madras.				
South Indian	...	30,000	19,496	49,496
Bombay.				
Southern Mahratta	...	201,788	131,135	332,923
TOTAL	31,809	679,635	441,671	1,153,115

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1894.

		India.	Central Provinces.	Assam.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Great Indian Peninsula Railway		305,197	...	...	...	...	...	...	305,197
Bombay, Baroda and Central India Railway		266,057	...	...	...	...	...	...	266,057
TOTAL		571,254	...	...	...	...	...	...	571,254
COMPENSATION FOR LAND.	*Rx.*								
Madras Railway	1,195								
Deduct—Sale-proceeds of Land relinquished	141	...	...	...	...	...	1,054	...	1,054
Great Indian Peninsula Railway		...	56	...	...	...	...	779	835
Bombay, Baroda and Central India Railway		...	...	...	...	...	...	3,211	3,211
TOTAL		...	56	...	...	...	1,054	3,990	5,100
ESTABLISHMENT.									
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		15,806	6,268	4,664	7,401	8,715	6,207	12,657	61,718
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		...	4,252	2,401	4,076	3,215	5,307	11,084	30,335
Deduct—Contribution for Government supervision, audit and control for 1893-94, recoverable from Companies :									
East Indian Railway	*10,000*								
Rajputana-Malwa system	*13,584*								
Bengal and North-Western and Tirhoot	*3,024*								
Bengal-Nagpur	*6,900*								
Bengal-Central	*1,000*								
Indian Midland	*5,419*								
Southern-Mahratta and Mysore	*10,717*								
Lucknow-Bareilly	*1,113*								
South Indian	*8,337*								
Assam Bengal	*3,055*	*—63,149*							*—63,149*
TOTAL		*—47,343*	10,520	7,065	11,477	11,930	11,514	23,741	28,904
GRAND TOTAL		523,911	10,576	7,065	11,477	11,930	12,568	27,731	605,258

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1894, the NET REVENUE of the several COMPANIES to the 31st of December 1893, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1894.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1893, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	12,117,937	87,985	12,205,922	10,563,393	1,642,529
Great Indian Peninsula Railway	34,662,334	474,038	35,136,372	31,716,696	3,419,676
Madras Railway	16,543,595	2,332	16,545,927	8,353,445	8,192,482
TOTAL £	63,323,865	564,355	63,888,221	50,633,534	13,254,687

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1893-94.

	Rx.
INDIA—	
Madras— *Imperial*—	
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore	34,054
TOTAL RECEIPTS Rx.	34,054

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1893-94.

IN INDIA.		IMPERIAL.	PROVINCIAL.	TOTAL.
		Rx.	Rx.	Rx.
Assam.				
Subsidy to the Assam Railway and Trading Company		...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company		...	42	
Bengal.		...	10,042	10,042
Compensation for land taken up by—				
Bengal and North-Western		970	...	
Dooars		...	259	
		970	259	1,229
N.-W. Provinces and Oudh.				
Rohilkund-Kumaun Railway Company	Land —67 Subsidy 4,000	...	3,933	3,933
Madras.				
Nilgiri—	Rx.			
Land	3,004			
Interest	2,792			
		5,796	...	5,796
TOTAL		6,766	14,234	21,000

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1894.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
India, General.	*Rx.*	*Rx.*	*Rx.*
Surplus Establishment and Miscellaneous Charges	5,027		
Director-General's Establishment (share of)	15,806		
Port Store-keeper's Establishment	2,184		
Rutlam-Muttra Survey	5,514		
Pachpadra-Umarkot Survey	2,127		
TOTAL	30,658		30,658
Central Provinces.			
Bina-Guna Railway (Land)	31		
Saugor-Katni Survey	2,423		
Raipur-Sonpur Survey	187		
Sambalpur-Khurda Survey	160		
TOTAL	2,801		2,801
Burma.			
Mandalay-Kunlon Survey	13,559		
Mogaung-Irrawaddy Survey	3,037		
Thedaw-Myingyan Survey	632		
Chittagong-Akyab-Minhla Survey	6,861		
TOTAL	24,089		24,089
Bengal.			
Sultanpur-Bogra Survey	...	120	
Mogul Sarai-Howrah Survey	—335		
Cuttack-Midnapore-Calcutta Survey	10,577		
Anarpur-Begum Serai Survey	543		
Monghyr Extension Survey	228		
Singhia-Madaripore-Chandpore Survey	368		
TOTAL	11,381	120	11,501
North-Western Provinces and Oudh.			
Bareilly-Soron Survey	1,165		
Rampur-Ramnagar Survey	504		
Rae Bareli-Benares Survey	1,222		
Ghaziabad-Moradabad Survey	2,491		
TOTAL	5,382		5,382
Punjab.			
Ludhiana-Ferozepore Survey	204		
Wazirabad-Multan Survey	1,591		
Dera Ismail Khan-Murtaza Survey	196		
Delhi-Minchinabad Survey	9,538		
Umballa-Patialla Survey	230		
Kotri-Rohrie Survey	208		
Kashmir Surveys	35		
Frontier Surveys	492		
Abt Material and Engine Suspense Account	13		
Kalka-Simla Survey	8,203		
Kotri-Kurrachee Survey	1,188		
TOTAL	21,898		21,898
Madras.			
Bezvada-Masulapatam Survey	...	12	
West Coast Railway Survey	...	1,054	
Bezwada-Madras Survey	6,037	...	
Kurnool Branch Survey	7	...	
TOTAL	6,044	1,066	7,110
GRAND TOTAL . Rx.	102,253	1,186	103,439

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section J.—Irrigation.

Revenue *Rx.* 2,296,409. Expenditure *Rx.* 2,862,567.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	122	...	1,349,685	...
	58	Portion of Land Revenue due to Irrigation. (See also Account No. 13A) . . .	126	...	746,926	...
	57	Working Expenses (Abstract Account) .	123	...	...	788,957
	57A	„ „ (Detailed Account) .	124	788,957	...	...
	58	Statement of Financial Results . . .	126	...	...	...
	58	Interest on Debt	126	...	...	1,165,558
Minor Works and Navigation . .	59	Gross Receipts	128	...	199,798	...
	59A	Summary of Receipts from Minor Works and Navigation	134	199,798	...	...
	60	Expenditure (Abstract Account) . .	135	...	...	908,052
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	100,800	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	142	173,740	...	...
			Total .		2,296,409	2,862,567

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1893-94.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	6,875	11	7	22	380	...	...	...	35	10	52	7,392
Punjab.												
Western Jumna Canal	64,816	25,072	510	105	1,479	165	2,193	5,126	197	101	360	100,124
Ditto Sirsa Branch	3,525	1,762	2	...	...	...	...	...	10	12	...	5,317
Bári Doáb Canal	188,834	...	1,972	...	2,762	1,023	8,233	...	145	221	711	203,901
Sirhind Canal	101,325	...	707	...	792	1,362	5,427	989	363	90	749	111,804
Lower Sohag and Para Canal	9,492	...	8	...	...	15	...	...	...	4	92	9,611
Chenab Canal	32,430	3,154	28	...	...	107	...	...	405	14	79	36,217
Sidhnai Canal	26,333	...	7	...	...	87	...	...	31	24	4	26,486
Swat River Canal	24,967	...	34	...	9	17	401	...	72	87	12	25,599
	451,722	(a)29,988	3,268	105	5,042	2,776	16,254	6,115	1,229	553	2,007	519,059
Deduct—Share of Revenue of Sirhind Canal and Sirsa Branch Canal due to Native States	...	...	*26*	...	*232*	*412*	*1,759*	*312*	*141*	*3*	*262*	*3,147*
TOTAL	451,722	(a)29,988	3,242	105	4,810	2,364	14,495	5,803	1,088	550	1,745	515,912
Madras.												
Godávári Delta Project	...	...	...	...	660	1,042	...	10,169	23	1	233	12,128
Kistna Delta Project	...	...	...	136	339	873	...	3,467	228	3	38	5,084
Pennér Anicut Project	...	...	...	...	...	56	...	...	...	...	...	56
Cauvery Delta Project	...	...	...	...	123	98	...	...	7	...	1	229
Sriváikuntham Anicut Project	...	...	...	79	...	49	...	...	27	...	...	155
Sangam Anicut System	...	...	...	...	...	46	...	...	20	...	2	68
Kurnool Canal	10,799	...	...	350	534	32	...	173	63	1	25	11,977
Barur Project	...	...	...	...	...	...	...	...	...	...	3	3
TOTAL	10,799	...	...	565	1,656	2,196	...	13,809	368	5	302	29,700
Bombay.												
Desert Canal	1,757	...	...	...	...	...	...	...	22	...	8	1,787
Begari Canal	2,898	...	...	...	...	2	...	...	...	...	93	2,993
Eastern Nara Works	119	...	...	...	95	181	...	...	4	...	1,691	2,090
Hathmati Canal	853	...	7	...	26	84	...	...	...	...	...	970
Pravara River Works—Lakh Canal	69	...	...	...	2	30	...	...	...	1	...	102
Kadva River Works	1,038	...	...	...	11	20	...	...	3	...	56	1,128
Krishna Canal	3,449	...	...	22	...	111	...	...	8	...	1	3,591
Lower Panjhra River Works	996	...	5	...	12	26	...	...	...	...	7	1,046
Ekruk Tank	1,416	...	171	330	33	400	...	...	...	...	30	2,380
Mutha Canals	14,396	...	214	9,391	15	138	600	...	11	...	363	25,128
Unharwáh Canal	...	...	...	...	...	1	...	...	...	...	...	1
Mhaswad Tank	2,388	...	2	...	3	6	...	...	6	...	83	2,488
Nira Canal	7,609	...	...	...	3	64	...	...	13	...	65	7,754
TOTAL	36,988	...	399	9,743	200	1,063	600	...	67	1	2,397	51,458
Total Imperial	506,384	29,999	3,648	10,435	7,046	5,623	15,095	19,612	1,558	566	4,496	604,462

Provincial.												
Bengal.												
Orissa Project	20,954	...	5	...	124	53	...	14,391	489	...	1,641	37,657
Midnapore Canal	16,563	...	...	...	5	...	...	11,499	71	...	2,356	30,494
Tidal Canal	...	...	...	...	2	11	...	5,821	28	...	58	5,920
Sone Project	84,231	...	73	...	116	165	98	6,003	892	2	1,611	93,191
TOTAL	121,748	...	78	...	247	229	98	37,714	1,480	2	5,666	167,262
N.-W. Provinces and Oudh.												
Ganges Canal	229,691	8,899	146	37	7,613	...	2,865	674	48	375	1,409	251,757
Lower Ganges Canal	157,551	15,778	230	2	4,232	45	1,027	431	171	417	1,520	181,404
Agra Canal	38,779	6,882	100	...	2,151	...	208	598	29	111	184	49,042
Eastern Jumna Canal	91,189	765	42	54	2,202	...	963	1	15	446	81	95,758
TOTAL	517,210	(a)32,324	518	93	16,198	45	5,063	1,704	263	1,349	3,194	577,961
Total Provincial	638,958	(a)32,324	596	93	16,445	274	5,161	39,418	1,743	1,351	8,860	745,223
GRAND TOTAL	1,145,342	62,323	4,244	10,528	23,491	5,897	20,256	59,030	3,301	1,917	13,356	1,349,685

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1893-94.

	Imperial.					Provincial.			Grand Total.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	N.-W. P. and Oudh.	Total.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses and Maintenance:									
Extensions and Improvements	358	11,121	6,067	1,334	18,880	4,683	19,011	23,694	42,574
Repairs	3,433	112,919	54,618	26,578	197,548	62,755	90,989	153,744	351,292
Establishment	(a)6,012	121,210	46,595	11,079	184,896	66,848	(c) 130,199	197,047	381,943
Tools and Plant	110	2,871	9,443	843	13,267	10,470	3,684	14,154	27,421
Suspense	...	67	...	...	67	...	...	...	67
Revenue refunds	23	(b) 2,725	141	779	3,668	762	846	1,608	5,276
TOTAL	9,936	250,913	116,864	40,613	418,326	145,518	244,729	390,247	808,573
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*19,573*	*43*	...	*19,616*	...	...	...	*19,616*
GRAND TOTAL Rx.	9,936	231,340	116,821	40,613	398,710	145,518	244,729	390,247	788,957

(a) Includes *Rx.* 25, Charges in Civil Department for collection of Owners' Rates.
(b) Includes *Rx.* 1,077 on account of refund of Owners' Rates by Civil Department.
(c) Includes *Rx.* 2,827 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1893-94.

	Expenditure during the Year.							Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.															
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Lower Ganges Canal	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	358	3,433	(*b*) 6,012	110	23	...	9,936	3,431	25,266	46,931	1,017	...	420	...	77,065
TOTAL	358	3,433	6,012	110	23	...	9,936	33,334	25,266	54,700	2,143	...	420	...	115,863
Punjab.															
Western Jumna Canal	2,451	22,287	24,635	1,733	1,842*	...	52,948								
Ditto Sirsa Branch	19	6,050	3,165	39	...	...	9,273	50,708	842,894	786,475	15,721	323	9,006	...	1,705,127
Bári Doab Canal	3,695	23,046	28,538	110	620†	...	56,009	68,553	699,463	750,777	17,894	107	5,799	...	1,542,593
Sirhind Canal	3,466	37,672	35,578	—*28*	146	67	76,901	73,396	282,756	240,661	4,441	46	648	2,481	604,429
Lower Sohag and Para Canal	43	4,074	4,452	*6*	10	...	8,585	170	24,867	24,076	28	...	32	...	49,173
Chenab Canal	1,103	13,124	16,144	442	(*a*) 98	...	30,911	2,330	55,552	40,016	1,296	...	110	...	99,304
Sidhnai Canal	12	3,345	3,640	472	*2*	...	7,471	3,107	24,615	22,652	977	...	20	...	51,371
Swat River Canal	332	3,321	5,058	97	*7*	...	8,815	4,075	29,501	37,660	690	...	60	...	71,986
	11,121	112,919	121,210	2,871	2,725	67	250,913	202,339	1,959,648	1,902,317	41,047	476	15,675	2,481	4,123,983
Deduct—Share of Working Expenses of Sirhind Canal and Western Jumna Canal due from Native States	*285*	*11,175*	*8,036*	*6*	*4*	*67*	(*f*)*19,573*	*22,566*	*78,411*	*54,843*	*1,325*	*8*	*70*	*2,481*	*159,704*
TOTAL	10,836	101,744	113,174	2,865	2,721	...	231,340	179,773	1,881,237	1,847,474	39,722	468	15,605	...	3,964,279
Madras.															
Godávárí Delta System	2,140	21,481	19,265	3,571	33	...	46,490	46,181	734,907	450,321	100,307	...	1,283	...	1,332,999
Kistna Delta System	1,669	22,542	16,744	5,791	4	...	46,750	23,699	457,807	275,618	62,392	...	1,522	...	821,038
Pennér Anicut System	—*414*	1,172	1,025	...	...	...	1,783	7,638	46,208	29,479	1,113	...	1	...	84,439
Cauvery Delta System	1,212	—*3,798*	3,792	—*147*	7	...	1,066	52,647	423,830	180,052	10,672	...	50	...	667,251
Contributions	*26*	*9*	*8*	...	...	...	*43*	—	...	...	...	...	...	...	...
Sriváikuntham Anicut System	220	829	863	—*8*	1	...	1,905	6,603	29,255	18,279	572	...	27	...	54,736
Sangam Anicut System	530	2,062	1,544	—*3*	...	...	4,133	4,295	19,037	10,330	101	...	...	...	33,763
Kurnool Canal (*c*)	591	9,351	3,070	235	96	...	13,343	23,015	117,047	40,340	5,567	...	498	...	186,467
Barur Tank Project	119	187	110	...	...	...	416	434	1,434	593	...	...	...	...	2,461
Rushikulya Project	...	792	182	4	...	...	978	...	1,581	363	4	...	...	...	1,948
	6,067	54,618	46,595	9,443	141	...	116,864	164,512	1,831,106	1,005,375	180,728	...	3,381	...	3,185,102
Deduct—Outlay from Contributions	*26*	*9*	*8*	...	...	...	*43*	...	...	...	...	...	...	...	...
TOTAL	6,041	54,609	46,587	9,443	141	...	116,821	164,512	1,831,106	1,005,375	180,728	...	3,381	...	3,185,102

Bombay.															
Desert Canal	158	6,835	1,510	22	...	...	8,525	6,873	45,486	16,874	319	...	...	...	69,552
Begari Canal	124	1,877	668	17	...	...	2,686	7,818	133,478	34,621	685	...	1	...	176,603
Eastern Nara Works	164	8,539	842	—2	438	...	9,981	4,693	164,214	67,767	2,094	...	443	...	239,211
Hathmati Canal	...	427	116	1	...	...	544	210	8,772	5,389	32	19	247	...	14,669
Pravara River Works—Lakh Canal	...	170	136	13	...	...	319	63	6,459	4,197	143	...	4	...	10,866
Kádva River Works	...	375	305	12	...	...	692	15	6,005	4,549	149	...	19	...	10,737
Krishna Canal	...	650	357	9	...	...	1,016	66	21,496	15,136	219	...	12	...	36,929
Lower Panjhra River Works	16	146	153	10	...	...	325	86	6,647	3,328	100	2	178	...	10,341
Ekruk Tank	778	510	1,116	10	...	...	2,414	1,299	20,114	13,682	240	...	...	...	35,335
Mutha Canals	...	3,104	2,307	269	341	...	6,021	253	69,491	37,558	944	...	874	...	109,120
Unharwáh Canal	...	556	99	14	...	...	669	...	7,257	2,036	76	...	...	...	9,369
Gokak Canal, First Section	...	...	...	...	...		...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	79	756	1,087	8	...	...	1,930	79	6,237	4,451	66	...	...	...	10,833
Nira Canal	15	2,633	2,383	460	...	...	5,491	15	16,027	9,520	649	...	4	...	26,215
TOTAL	1,334	26,578	11,079	843	779	...	40,613	21,509	512,735	219,867	5,753	21	1,790	...	761,675
Total Imperial	18,569	186,364	176,852	13,261	3,664	...	398,710	399,128	4,250,344	3,127,416	228,346	489	21,196	...	8,026,919
Provincial.															
Bengal.															
Orissa Project	2,935	22,636	21,488	3,480	121	...	50,660	4,512	462,820	267,998	32,925	186	533	...	(d)768,974
Midnapore Canal	814	10,318	5,095	3,879	17	...	20,123	5,261	254,021	128,822	47,340	...	186	...	435,630
Tidal Canal	192	3,208	1,632	390	...	...	5,422	667	59,546	22,671	5,072	...	106	...	88,062
Sone Project	742	26,593	38,633	2,721	624	...	69,313	4,171	491,843	445,747	35,466	...	11,227	...	988,454
TOTAL	4,683	62,755	66,848	10,470	762	...	145,518	14,611	1,268,230	865,238	120,803	186	12,052	...	2,281,120
N.-W. Provinces and Oudh.															
Ganges Canal	11,606	38,924	53,808	1,690	418	...	106,446	151,232	1,139,098	1,414,046	50,068	4,948	5,285	...	2,764,677
Lower Ganges Canal	2,903	30,325	45,873	1,008	292	...	80,401	113,541	556,641	695,945	10,013	...	2,942	...	1,379,082
Agra Canal	990	10,697	13,169	617	89	...	25,562	31,044	190,229	190,025	6,619	...	4,895	...	422,812
Eastern Jumna Canal	3,512	11,043	17,349	369	47	...	32,320	38,811	345,756	473,385	5,746	32	2,192	...	865,922
TOTAL	19,011	90,989	(e)130,199	3,684	846	...	244,729	334,628	2,231,724	2,773,401	72,446	4,980	15,314	...	5,432,493
Total Provincial	23,694	153,744	197,047	14,154	1,608	...	390,247	349,239	3,499,954	3,638,639	193,249	5,166	27,366	...	7,713,613
GRAND TOTAL	42,263	340,108	373,899	27,415	5,272	...	788,957	748,367	7,750,298	6,766,055	421,595	5,655	48,562	...	15,740,532

* Includes Rx. 663 on account of refund of Owners' Rate.
† „ „ 411 „ „ „
(a) „ „ 3 „ „ „

(b) Includes Rx. 25, Charges in Civil Department for collection of Owners' Rate.
(c) This canal was purchased from the late Madras Irrigation and Canal Company.
(f) Consists of the following expenditure:—

Contributional outlay, Sirhind Canal	Rx.	18,659
„ „ Sirsa Canal	„	914
		19,573

(d) Excludes Rx. 695, Outlay in England.
(e) Includes Rx. 2,827, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INTEREST CHARGES.		REVENUE	
			During 1893-94. (For details, *see* pages 107 and 203.)	To end of 1893-94. (For details, *see* pages 107 and 203.)	Direct Receipts (Water-rates, etc. For details, *see* pages 122 and 123).	Irrigation Land Revenue collected in the Civil Department.
Bengal.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Project	1	3,139,622	35,682	2,532,666	37,657	...
Midnapore Canal	2	837,309	260	826,131	30,494	...
Tidal Canal	3	254,185	—*£28*	226,274	5,920	...
Sone Project	4	2,788,870	16,680	2,595,515	93,191	...
TOTAL	...	7,019,986	51,794	6,180,586	167,262	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	12,675	2,725,611	251,757	71,559
Lower Ganges Canal	6	2,773,951	29,941	3,172,266	181,404	20,959
Agra Canal	7	871,752	3,589	857,676	49,042	...
Eastern Jumna Canal	8	344,191	1,004	328,926	95,758	24,980
Betwa Canal	9	425,141	2,060	400,507	7,392	...
TOTAL	...	7,338,627	49,269	7,484,986	585,353	117,498
Punjab.						
Western Jumna Canal	10	1,419,107	12,225	1,091,120	100,124	...
Ditto, Sirsa Branch, State Outlay	11		44,163	222,034	5,309	...
Ditto, ditto, Contributional Outlay	12	108,430	18,968	94,515	8	...
Bári Doáb Canal	13	1,680,732	51,090	1,658,805	203,901	19,263
Sirhind Canal, State Outlay	14	2,268,788	20,355	2,282,905	108,665	...
Ditto, Contributional Outlay	15	1,386,699	7,563	1,384,048	3,139	...
Lower Sohag and Para Canal	16	72,811	—*20*	67,261	9,611	121
Chenab Canal	17	2,568,418	229,468	1,287,475	36,217	2,282
Sidhnai Canal	18	96,238	1,418	94,962	26,486	233
Jhelum Canal	19	1,202,407	54	968	...	...
Swat River Canal	20	356,944	2,087	350,496	25,599	...
	21	11,160,574	387,371	8,534,589	519,059	21,899
Deduct—Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	*1,495,129*	*26,531*	*1,478,563*	*3,147*	...
TOTAL	...	9,665,445	360,840	7,056,026	515,912	21,899
Madras.						
Godávári Delta System	23	1,120,092	254	1,091,356	12,128	217,899
Kistna Delta System	24	1,391,978	38,184	1,042,608	5,084	186,038
Pennér Anicut System	25	165,711	323	163,617	56	15,498
Cauvery Delta System	26	167,187	—*184*	165,421	229	82,679
Sriváikuntham Anicut System	27	137,131	537	135,640	155	9,790
Sangam Anicut System	28	313,000	5,188	306,696	68	16,583
Kurnool Canal	29	2,169,213	2,648	2,169,169	11,977	475
Barur Tank Project	30	40,712	46	39,698	3	860
Periyar Project	31	542,500	131,411	639,625	...	...
Rushikulya Canal	32	394,000	40,063	337,095	...	1,669
TOTAL	...	6,441,524	218,470	6,090,925	29,700	531,491
Bombay.						
Desert Canal	33	123,479	20	122,358	1,787	2,997
Bégari Canal	34	162,561	...	162,561	2,993	31,592
Eastern Nara Works	35	609,029	37,533	577,170	2,090	45,541
Hathmati Canal	36	49,470	...	49,092	970	...
Pravara River Works—Lakh Canal	37	37,519	—*30*	35,194	102	15
Kádvá River Works	38	75,006	194	69,377	1,128	59
Krishna Canal	39	82,907	523	81,830	3,591	52
Lower Panjhra River Works	40	44,449	135	43,853	1,046	679
Ekruk Tank	41	122,824	...	122,812	2,380	...
Mutha Canals	42	621,421	12,030	624,243	25,128	4
Unharwáh Canal	43	58,045	13,264	48,424	1	5,439
Gokak Canal—First Section	44	40,594	...	40,095	...	...
Mhuswad Tank	45	202,433	701	198,152	2,488	15
Nira Canal	46	573,465	11,416	519,478	7,754	...
Chankapur Tank	47	70,154	24	6,387	...	...
Maladevi Tank	48	91,498	...	3,395	...	...
TOTAL	...	2,964,854	75,810	2,704,421	51,458	86,393
Stores unappropriated	49	...	...	94	...	...
GRAND TOTAL	...	...	756,183	29,517,038	1,349,685	757,281

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1893-94.			EXCLUDING INTEREST.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	INCLUDING INTEREST.				No. of Items.
Less collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1893-94. (for details, *see* pages 124 and 125).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	37,657	50,660	...	13,003	...	·51	100,593	...	113,596	...	4·49	1
...	30,494	20,123	10,371	...	1·25	...	33,040	...	22,669	...	2·74	2
...	5,920	5,422	498	...	·22	...	9,068	...	8,570	...	3·79	3
...	93,191	69,313	23,878	...	·92	...	103,487	...	79,609	...	3·07	4
...	167,262	145,518	21,744	...	·35	...	246,188	...	224,444	...	3·63	...
...	323,316	106,446	216,870	...	7·95	...	108,771	108,099	...	3·97	...	5
...	202,363	80,401	121,962	...	3·84	...	126,292	...	4,330	...	·14	6
...	49,042	25,562	23,480	...	2·74	...	34,235	...	10,755	...	1·25	7
...	120,738	32,320	88,418	...	26·88	...	13,137	75,281	...	22·89	...	8
...	7,392	9,936	...	2,544	...	·63	15,979	...	18,523	...	4·62	9
...	702,851	254,665	448,186	...	5·99	...	298,414	149,772	...	2·00	...	...
...	100,124	52,948	47,176	...	4·32	...	43,400	3,776	...	·35	...	10
...	5,309	8,359	...	3,050	...	1·37	7,998	...	11,048	...	4·97	11
...	8	914	...	906	...	·97	3,401	...	4,307	...	4·56	12
...	223,164	56,009	167,155	...	10·08	...	65,330	101,825	...	6·14	...	13
...	108,665	58,242	50,423	...	2·21	...	90,909	...	40,486	...	1·77	14
...	3,139	18,659	...	15,520	...	1·12	55,211	...	70,731	...	5·11	15
...	9,732	8,585	1,147	...	1·70	...	2,691	...	1,544	...	2·29	16
...	38,499	30,911	7,588	...	·59	...	46,910	...	39,322	...	3·05	17
...	26,719	7,471	19,248	...	20·27	...	3,770	15,478	...	16·30	...	18
...	...	...	...	...	...	...	38	...	38	...	3·92	19
...	25,599	8,815	16,784	...	4·73	...	13,978	2,806	...	·80	...	20
...	540,958	250,913	290,045	...	3·40	...	333,636	...	43,591	...	·51	21
...	*3,147*	*19,573*	...	*16,426*	...	1·11	*58,612*	...	*75,038*	...	5·08	22
...	537,811	231,340	306,471	...	4·34	...	275,024	31,447	...	·44	...	...
...	230,027	46,490	183,537	...	16·82	...	43,649	139,888	...	12·82	...	23
...	191,122	46,750	144,372	...	13·85	...	40,940	103,432	...	9·92	...	24
...	15,554	1,783	13,771	...	8·41	...	6,538	7,233	...	4·42	...	25
...	82,908	1,023	81,885	...	49·51	...	6,621	75,264	...	45·50	...	26
...	9,945	1,905	8,040	...	5·93	...	5,415	2,625	...	1·93	...	27
...	16,651	4,133	12,518	...	4·08	...	12,164	354	...	·11	...	28
...	12,452	13,343	...	891	...	·04	86,714	...	87,605	...	4·04	29
...	863	416	447	...	1·12	...	1,587	...	1,140	...	2·87	30
...	...	...	...	...	...	...	22,957	...	22,957	...	3·59	31
...	1,669	978	691	...	·20	...	12,682	...	11,991	...	3·56	32
...	561,191	116,821	444,370	...	7·29	...	239,267	205,103	...	3·37	...	...
290	4,494	8,525	...	4,031	...	3·29	4,894	...	8,925	...	7·29	33
3,152	31,433	2,686	28,747	...	17·69	...	6,502	22,245	...	13·69	...	34
4,644	42,987	9,981	33,006	...	5·72	...	22,336	10,670	...	1·85	...	35
42	928	544	384	...	·78	...	1,964	...	1,580	...	3·22	36
5	112	319	...	207	...	·59	1,409	...	1,616	...	4·59	37
55	1,132	692	440	...	·63	...	2,771	...	2,331	...	3·36	38
194	3,449	1,016	2,433	...	2·97	...	3,263	...	830	...	1·01	39
149	1,576	325	1,251	...	2·85	...	1,751	...	500	...	1·14	40
71	2,309	2,414	...	105	...	·08	4,912	...	5,017	...	4·08	41
717	24,415	6,021	18,394	...	2·94	...	24,729	...	6,335	...	1·01	42
531	4,909	669	4,240	...	8·76	...	1,672	2,568	...	5·30	...	43
...	...	...	...	...	...	...	1,604	...	1,604	...	4·00	44
124	2,379	1,930	449	...	·23	...	7,912	...	7,463	...	3·77	45
381	7,373	5,491	1,882	...	·36	...	20,551	...	18,669	...	3·59	46
...	...	...	...	...	...	...	255	...	255	...	4·00	47
...	...	...	...	...	...	...	136	...	136	...	4·00	48
10,355	127,496	40,613	86,883	...	3·21	...	106,661	...	19,778	...	·73	...
...	...	...	...	...	...	...	4	...	4	...	4·00	49
10,355	2,096,611	788,957	1,307,654	...	4·43	...	1,165,558	142,096	...	·48	...	...

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1893-94.

Irrigation and Navigation. Imperial.	DIRECT RECEIPTS DURING THE YEAR.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.												
Tank in Todghur Sub-Collectorate	185	...	...	...	...	...	...	...	2	32	8	227
„ Ajmere „	328	...	...	...	...	13	...	...	1	12	97	451
„ Beawar „	570	...	...	...	...	1	...	...	1	7	60	639
TOTAL	1,083	...	...	...	...	14	...	...	4	51	165	1,317
Baluchistan.												
Shebo Canal	1,535	...	...	...	...	...	...	...	...	...	6	1,541
Khusdil Khan Reservoir	3,349	...	...	...	...	...	...	...	...	...	1	3,350
TOTAL	4,884	...	...	...	...	...	...	...	...	...	7	4,891
Upper Burma.												
Mu Canal	...	...	...	...	...	...	...	...	21	...	2	23
Punjab.												
Upper Sutlej Inundation Canals	3,668	...	3	...	735	216	...	...	22	13	2,208	6,865
Multan Canals	3,436	...	...	...	...	1	...	...	15	99	—*110*	3,441
Indus Inundation Canal	19,152	...	2	...	307	—*15,890*	...	...	2	5	(*a*) 6,794	10,372
Shahpur Canal	4,995	...	...	...	88	15	...	5	...	7	2	5,112
TOTAL	31,251	...	5	...	1,130	—*15,658*	...	5	39	124	8,894	25,790
Bombay. Sind.												
Sukkur Canal	120	...	...	...	9	38	...	...	17	...	76	260
Ghar Canal	315	...	...	...	13	409	...	...	28	...	518	1,283
Mehrabwah Canal	...	...	...	...	...	2	...	...	...	...	...	2
Alibhur Cutchery Canal	72	...	...	...	...	10	...	...	...	...	...	82
Great Marak Canal	306	...	...	...	...	31	...	...	...	...	8	345
Surfrazwah Canal	210	...	...	...	...	48	...	...	...	...	7	265
Fuleli Canal	2,797	...	...	...	1	223	...	...	...	...	305	3,326
	3,820	...	...	...	23	761	...	...	45	...	914	5,563

Deccan and Gujarat.													
Khari Cut	733	...	...	...	4	27	...	...	...	...	25	789
Hartala Tank	25	...	...	...	54	...	...	...	...	...	42	121
Mhaswa Tank	34	...	...	...	45	25	...	...	...	...	38	142
Jamda Canal	642	...	...	...	352	39	...	...	3	...	...	1,036
Pravara River Works—Ojhar Canal	265	...	...	...	1	25	...	...	...	...	19	310
Bhatodi Tank	486	...	...	...	5	2	...	...	...	...	31	524
Matoba Tank	1,035	...	...	...	...	...	...	...	...	...	...	1,035
Kasurdi Tank	33	...	...	...	...	3	...	...	...	...	16	52
Shirsuphal Tank	341	...	...	...	...	9	...	...	...	...	...	350
Bhadalwadi Tank	412	...	...	...	...	4	...	...	...	...	1	417
Koregaon Tank	101	...	...	...	...	1	...	...	...	...	...	102
Ashti Tank	395	...	1	...	25	3	...	...	...	...	6	430
Rewari Canal	521	...	...	...	...	13	...	...	2	...	...	536
Upper Man River Works	662	...	...	...	...	10	...	...	2	...	...	674
Yerla River Irrigation Works	584	...	...	...	...	65	...	...	11	...	...	660
Chickli Canal	203	...	...	...	...	2	...	...	...	...	8	213
Maini Tank	697	...	...	...	...	8	...	...	2	...	...	707
Muchkundi Tank	5	...	...	...	21	16	...	...	...	...	...	42
Dambal Tank	75	...	...	...	2	29	...	...	...	...	...	106
Medleri Tank	35	...	...	...	...	...	...	...	...	...	...	35
Madag Tank	185	...	...	...	...	27	...	...	...	...	...	212
Asundi Tank	35	...	...	...	...	6	...	...	...	...	...	41
Parsal Tank	134	...	...	...	...	...	...	...	...	...	1	135
Maninkop Tank	...	...	...	...	...	1	...	...	...	...	...	1
	7,638	...	1	...	509	315	...	...	20	...	187	8,670
TOTAL	11,458	...	1	...	532	1,076	...	...	65	...	1,101	14,233
Carried forward	48,676	...	6	...	1,662	—14,568	...	5	129	175	10,169	46,254

(a) Inclusive of Rx. 6,734, Silt clearance rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1893-94—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	48,676	...	6	...	1,662	—14,568	...	5	129	175	10,169	46,254
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sind.												
Shikarpur Canals	541	...	...	...	...	94	...	...	44	...	214	893
Hyderabad Canals	1,571	...	...	...	27	408	...	...	...	1	301	2,308
Fuleli Canals	41	...	...	...	...	7	...	...	...	...	36	84
Karachi Canals	316	...	...	...	9	176	...	...	...	...	511	1,012
Western Nara	685	...	...	...	16	849	...	...	...	...	1,353	2,903
Deccan and Guzarat.												
Irrigation Works, Kaira Collectorate	1	...	...	...	148	...	...	...	...	...	...	149
" " Nasik Collectorate	97	...	...	...	...	...	...	...	...	...	46	143
" " Bijapur District	7	...	...	...	...	3	...	...	...	...	...	10
" " Surat Collectorate	...	...	...	...	...	32	...	...	...	...	1	33
" " Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Dharwar District	64	...	...	...	...	99	...	...	...	...	1	164
TOTAL	3,391	...	...	...	200	1,668	...	...	44	1	2,463	7,767
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	27	1	28
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Baluchistan												
Zara Karez	...	...	...	...	8	...	...	...	...	...	...	8
Total Imperial	52,067	...	6	...	1,870	—12,900	...	5	173	203	12,633	54,057

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
N.-W. Provinces and Oudh.													
Dún Canals	4,070	297	149	...	108	...	2,263	...	...	5	21	6,913
Rohilkund Canals	7,292	777	11	...	311	...	132	...	...	24	27	8,574
Bijnor Canals	1,024	146	...	...	122	...	...	...	...	...	1	1,293
Bundelkhund Irrigation Works { Jhansi Lakes	276	...	3	...	14	...	...	...	...	...	56	349
Bundelkhund Irrigation Works { Hamirpur Lakes	261	...	11	...	17	...	...	...	...	...	29	318
TOTAL	12,923	(a) 1,220	174	...	572	...	2,395	...	...	29	134	17,447
Bengal.													
Calcutta and Eastern Canals	...	...	...	...	2	56	...	40,770	273	...	981	42,082
Orissa Coast Canal	...	...	...	...	...	5	...	9,523	79	...	164	9,771
Sarun Project	676	...	...	...	2	3	...	...	...	...	1	682
TOTAL	676	...	...	...	4	64	...	50,293	352	...	1,146	52,535
Madras.													
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,221	...	4	...	...	...	...	...	1,225
Buckingham Canal	...	...	...	...	...	452	...	10,353	23	...	6	10,834
Vedaraniem Canal	...	...	...	...	...	...	...	117	...	...	...	117
Palar Anicut System	...	...	...	...	24	192	...	...	...	...	5	221
Poiney do.	...	...	...	...	...	79	...	...	...	...	...	79
Pelandorai do.	...	...	...	...	1	28	...	...	...	...	...	29
Cheyar do.	...	...	...	...	...	13	...	...	...	...	...	13
Shatiatope do.	...	...	...	...	10	6	...	...	...	...	7	23
Mehmathur do.	...	...	...	...	...	1	...	...	...	...	...	1
Tirukoilúr do.	...	...	...	...	50	3	...	...	...	...	2	55
Lower Coleroon do.	...	...	...	...	39	52	...	...	...	...	19	110
Muradur do.	...	...	...	...	...	22	...	...	...	...	...	22
Thadapalli Channel	...	...	...	...	...	5	...	...	...	...	...	5
Calingarayen Channel	...	...	...	...	...	52	...	...	...	...	...	52
Vriddhachalam Anicut System	...	...	...	...	1	4	...	...	...	...	...	5
TOTAL	...	...	...	1,221	125	914	...	10,470	23	...	39	12,792
Carried forward {	13,599	(a) 1,220	174	1,221	701	978	2,395	60,763	375	29	1,319	82,774
Carried forward {	52,067	...	6	...	1,870	—12,900	...	5	173	203	12,633	54,057

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1893-94—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	52,067	...	6	...	1,870	—12,900	...	5	173	203	12,633	54,057
Provincial—*continued.*	13,599	1,220	174	1,221	701	978	2,395	60,763	375	29	1,319	82,774
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	1,077	...	...	...	7	4	1,968	...	1	...	8	3,065
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	17,116	2	...	7	17,125
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal—Eden Canal	3,594	...	...	...	...	6	...	...	...	...	56	3,656
Bengal—Madhuban Canal	...	...	...	...	...	4	...	...	...	...	9	13
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	6,695	...	...	...	6,695
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)6,336	6,336
Madras	...	...	...	...	38	669	...	73	30	...	38	848
TOTAL	3,594	...	...	...	38	679	...	6,768	30	...	6,439	17,548
Total Provincial	18,270	1,220	174	1,221	746	1,661	4,363	84,647	408	29	7,773	120,512

Incorporated Local.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)3,183	3,183
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,419	1,419
Punjab	...	...	...	...	...	...	...	...	...	...	(a)1,371	1,371
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	5,973	5,973
Total Irrigation and Navigation	70,337	1,220	180	1,221	2,616	—*11,239*	4,363	84,652	581	232	26,379	180,542
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sind	...	...	...	...	...	54	...	...	...	...	32	86
Deccan and Gujarat	...	...	...	...	...	21	...	...	...	...	76	97
Total Imperial	...	...	...	...	...	75	...	...	...	...	108	183
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	27	...	...	...	122	...	...	149
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	...	524	...	...	178	...	(b) 13,243	13,945
Madras	...	...	...	...	2,786	1,204	...	...	...	...	(c)989	4,979
Total Provincial	...	...	...	...	2,813	1,728	...	...	300	...	14,232	19,073
Total Agricultural	...	...	...	...	2,813	1,803	...	...	300	...	14,340	19,256
GRAND TOTAL	70,337	1,220	180	1,221	5,429	—*9,436*	4,363	84,652	881	232	40,719	199,798

(*a*) Recoveries accounted for by the Civil Department.
(*b*) Includes Rx. 12,807, recoveries by the Civil Department.
(*c*) Includes Rx. 590 do. do.

No. 59A.—Summary of Receipts from Minor Works and Navigation.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are not kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	6,208	...	8	...	6,216	...	...	...	...	...	...	6,216
Burma . . .	23	...	...	...	23	...	...	6,695	149	6,844	3,183	10,050
Bengal . . .	...	...	...	...	...	52,535	17,125	3,669	13,945	87,274	1,419	88,693
N.-W. P. and Oudh .	...	...	...	...	...	17,447	...	...	...	17,447	...	17,447
Punjab . . .	25,790	28	...	...	25,818	...	...	6,336	...	6,336	1,371	33,525
Madras . . .	...	...	...	...	...	12,792	...	848	4,979	18,619	...	18,619
Bombay . . .	14,233	7,767	...	183	22,183	3,065	...	...	...	3,065	...	25,248
Total .	46,254	7,795	8	183	54,240	85,839	17,125	17,548	19,073	139,585	5,973	199,798

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1893-94.

IRRIGATION AND NAVIGATION.	IMPERIAL.						PROVINCIAL.							LOCAL.					GRAND TOTAL.
	INDIA.		Upper Burma.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Punjab.	Madras.	TOTAL.	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rajputana.	Baluchistan.																	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Capital Outlay:																			
Works—*see* page 138	7,260	725	...	3,161	16,357	27,503	...	6,109	3,413	...	34,233	13,460	57,215	...	...	...	...	...	84,718
Establishment	2,243	167	...	686	3,614	6,710	...	1,403	659	...	7,815	7	9,884	...	...	...	...	...	16,594
Tools and Plant	38	5	...	2	21	66	...	1,095	...	...	181	...	1,276	...	...	...	...	...	1,342
Suspense	—120	—52	...	—106	3	—275	...	—1,103	—247	...	...	...	—1,350	...	...	...	...	...	—1,625
	9,421	845	...	3,743	19,995	34,004	...	7,504	3,825	...	42,229	13,467	67,025	...	...	...	...	...	101,029
Less Receipts on Capital Account	...	...	...	...	...	...	...	120	6	...	103	...	229	...	...	...	...	...	229
NET TOTAL	9,421	845	...	3,743	19,995	34,004	...	7,384	3,819	...	42,126	13,467	66,796	...	...	...	...	...	100,800
Revenue Outlay:																			
Works—*see* page 142	190	...	...	3,668	3,409	7,267	...	5	702	...	—4,302	...	—3,595	...	...	...	...	...	3,672
Repairs	2,749	1,732	...	21,149	18,529	44,159	...	22,729	4,821	...	21,448	244	49,242	...	...	...	...	...	93,401
Establishment	989	429	...	20,859	10,026	32,303	...	12,452	(a)8,873	...	5,166	159	26,650	...	...	...	...	...	58,953
Tools and Plant	—204	11	...	386	295	488	...	2,217	25	...	419	28	2,689	...	...	...	...	...	3,177
Revenue refunds	...	...	...	33	11	44	...	196	10	...	5	...	211	...	...	...	...	...	255
Suspense	...	...	...	—16	...	—16	...	...	...	...	...	...	...	...	...	...	...	...	—16
TOTAL	3,724	2,172	...	46,079	32,270	84,245	...	37,599	14,431	...	22,736	431	75,197	...	...	...	...	...	159,442
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	1,314	321	26,014	27,649	...	...	...	...	...	...	...	...	...	...	...	...	27,649
Repairs	...	...	...	1,515	51,301	52,816	...	7,737	...	...	...	...	7,737	...	...	...	...	...	60,553
Establishment	...	...	420	5,514	27,787	33,721	...	5,873	...	...	...	...	5,873	...	...	...	...	...	39,594
Tools and Plant	...	...	4	67	547	618	...	186	...	...	...	...	186	...	...	...	...	...	804
Revenue refunds	...	...	...	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	2
Suspense	...	...	...	—2	...	—2	...	48	...	...	...	...	48	...	...	...	...	...	46
TOTAL	...	...	1,738	7,416	105,650	114,804	...	13,844	...	...	...	...	13,844	...	...	...	...	...	128,648
Carried forward	13,145	3,017	1,738	57,238	157,915	233,053	...	58,827	18,250	...	64,862	13,898	155,837	...	...	...	...	...	388,890

(a) Includes Rx. 81, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1893-94—*continued.*

	Imperial.						Provincial.							Local.						Grand Total.
	India.		Upper Burma.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma.	Upper Burma.	Bengal.	Punjab.	Madras.	Total.	
	Rajputana.	Baluchistan.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IRRIGATION AND NAVIGATION—*continued.*																				
Brought forward	13,145	3,017	1,738	57,238	157,915	233,053	...	58,827	18,250	...	64,862	13,898	155,837	...	...	...	...	...	...	388,890
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
New Works	39	...	5,951	...	...	5,990	11,216	52	...	4,675	50,297	...	66,240	327	...	...	...	682	1,009	73,239
Repairs	...	...	8,484	...	...	8,484	3,157	4,156	...	(*a*) 500	70,879	...	78,692	265	(*a*) 3,193	...	(*a*) 500	98	4,056	91,232
Establishment	12	...	4,613	...	...	4,625	3,837	1,591	...	(*b*) 7,246	51,559	...	64,233	136	...	...	(*a*) 114	...	250	69,108
Tools and Plant	3	...	808	...	...	811	3,232	73	...	8	1,759	...	5,072	9	...	...	...	...	9	5,892
Revenue refunds	...	...	...	...	...	...	...	65	...	(*a*) 35	...	...	100	...	...	...	...	...	...	100
Suspense	...	...	—*348*	...	...	—*348*	616	...	...	—*6*	...	...	610	...	...	...	...	...	...	262
Miscellaneous	...	...	...	...	...	...	...	...	...	...	(*d*) 33,524	...	33,524	...	...	...	...	...	...	33,524
TOTAL	54	...	19,508	...	...	19,562	22,058	5,937	...	12,458	208,018	...	248,471	737	3,193	...	(*a*) 614	780	5,324	273,357
TOTAL IRRIGATION AND NAVIGATION	13,199	3,017	21,246	57,238	157,915	252,615	22,058	64,764	18,250	12,458	272,880	13,898	404,308	737	3,193	...	614	780	5,324	662,247
AGRICULTURAL.																				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Revenue Outlay: (*See* page 144.)																				
Works	...	...	...	...	...	...	6,130	...	...	...	...	...	6,130	...	...	...	...	...	...	6,130
Repairs	...	...	...	...	...	...	5,546	...	...	...	...	...	5,546	...	...	...	...	...	...	5,546
Establishment	...	...	...	...	...	...	2,578	...	...	...	...	...	2,578	...	...	...	...	...	...	2,578
Tools and Plant	...	...	...	...	...	...	16	...	...	...	...	...	16	...	...	...	...	...	...	16
Revenue refunds	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	28	...	...	...	...	...	28	...	...	...	...	...	...	28
TOTAL	...	...	...	...	...	...	14,298	...	...	...	...	...	14,298	...	...	...	...	...	...	14,298

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	17,441	755	6,287	24,483	14,700	4,846	4,384	...	10,148	...	34,078	71	...	...	...	...	71	58,632
Repairs	...	...	3,637	152	28,402	32,191	5,234	49,331	1,343	...	23,130	...	79,038	45	...	...	...	...	45	111,274
Establishment	...	...	6,715	48	9,919	16,682	4,474	(c)23,671	1,232	...	7,554	...	36,931	26	...	1,026(a)	...	...	1,052	54,665
Tools and Plant	...	...	69	1	1,020	1,090	38	4,127	81	...	463	...	4,709	2	...	...	...	...	2	5,801
Revenue refunds	...	...	...	...	...	...	...	...	...	...	12	...	12	...	...	...	...	...	...	12
Suspense	...	...	...	...	—442	—442	...	1,565	...	...	...	...	1,565	...	...	...	...	...	...	1,123
TOTAL	...	...	27,862	956	45,186	74,004	24,446	83,540	7,040	...	41,307	...	156,333	144	...	1,026	...	...	1,170	231,507
TOTAL AGRICULTURAL	...	...	27,862	956	45,186	74,004	38,744	83,540	7,040	...	41,307	...	170,631	144	...	1,026	...	...	1,170	245,805
GRAND TOTAL	13,199	3,017	49,108	58,194	203,101	326,619	60,802	148,304	25,290	12,458	314,187	13,898	574,939	881	3,193	1,026	614	780	6,494	908,052
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England £	...	...	...	...	*962*	*962*	...	...	...	...	...	...	...	...	...	...	...	...	...	*962*
DEDUCT—Exchange Rx.	...	...	...	...	*625*	*625*	...	...	...	...	...	...	...	...	...	...	...	...	...	*625*
NET OUTLAY IN INDIA Rx.	13,199	3,017	49,108	58,194	201,514	325,032	60,802	148,304	25,290	12,458	314,187	13,898	574,939	881	3,193	1,026	614	780	6,494	906,465
	16,216													4,074						
IN ENGLAND																			£	962
EXCHANGE ON CHARGES IN ENGLAND																			Rx.	625
																			GRAND TOTAL, AS ABOVE Rx.	908,052

(a) Outlay by Civil Officers.

(b) Includes Rx. 6,903, Collection charges in the Civil Department.
(d) Outlay by Civil Officers.

(c) Includes Rx. 197, Collection charges in the Civil Department.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	BURMA.		Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
		Upper.	Lower.									
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Imperial	16,216	49,108	...	...	...	58,194	...	201,514	325,032	962	625	326,619
Provincial	...	...	60,802	148,304	25,290	12,458	314,187	13,898	574,939	...	...	574,939
Local	...	3,193	881	1,026	...	614	780	...	6,494	...	...	6,494
	16,216	52,301	61,683	149,330	25,290	71,266	314,967	215,412	906,465	962	625	908,052
		113,984										

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1893-94.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.								
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct. Receipts on Capital Account.	Deduct. Stores and Advance paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.																
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																
Rajputana.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tanks in Ajmere Sub-Collectorate	7,260	2,243	38	...	...	120	9,421	122,842	21,925	1,700	355	265	17	147,104	98	147,006
„ „ Beawar „ „	...	...	...	...	...	...	...	48,479	10,837	1,330	...	...	...	60,646	40	60,606
„ „ Todghur „ „	...	...	...	...	...	...	...	17,812	2,680	325	...	...	...	20,817	...	20,817
TOTAL	7,260	2,243	38	...	...	120	9,421	189,133	35,442	3,355	355	265	17	228,567	138	228,429
Baluchistan.																
Khush Dil Khan Reservoir	49	11	...	...	...	...	60	77,496	8,504	2,549	...	...	...	88,549	...	88,549
Nari Canal	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	676	156	5	...	...	52	785	54,880	8,158	2,295	1	...	...	65,334	37	65,297
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	725	167	5	...	...	52	845	135,607	17,267	4,946	1	...	...	157,821	37	157,784
Punjab.																
Upper Sutlej Inundation Canals	1,022	197	1	...	...	...	1,220	50,560	7,486	1,326	...	...	...	59,372	8	59,364
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur and Sahiwal Canals	2,139	489	1	...	...	106	2,523	13,339	2,159	5	...	303	...	15,806	...	15,806
Madhopur Workshops	...	...	...	...	...	...	...	25,590	...	41,330	...	...	...	66,920	24,505	42,415
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	3,161	686	2	...	...	106	3,743	169,195	89,991	43,408	...	303	...	302,897	30,922	271,975
Bombay.																
Deccan and Gujarat.																
Lower Panjhra River Works	113	22	...	...	...	...	135	2,357	602	...	...	...	...	2,959	...	2,959
Kadva River Works	161	33	...	...	...	...	194	8,607	1,974	—225	...	...	...	10,356	...	10,356
Pravara River Works—Ojhar Canal	—4	—1	...	...	...	...	—5	23,002	7,517	453	...	...	...	30,972	14	30,958
„ „ „ Lakh „	—25	—5	...	...	...	...	—30	365	162	17	...	...	...	544	...	544
Mutha Canals	9,779	2,251	...	...	...	...	12,030	30,837	12,608	972	...	...	...	44,417	15	44,402
Khari Cut	241	42	...	3	...	...	286	13,563	3,229	213	...	...	...	17,005	18	16,987
Jamda Canal	113	22	10	...	...	...	145	78,514	19,158	1,283	...	...	...	98,955	2	98,953
Bhatodi Tank	...	...	...	...	...	...	...	27,384	7,018	935	...	...	...	35,337	69	35,268
Matoba Tank	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	760	190	...	...	...	...	950	16,824	3,819	286	...	...	...	20,929	...	20,929
Bhadalwadi Tank	...	...	...	...	...	...	...	15,760	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	6	...	...	...	...	...	6	60,529	14,418	812	...	...	...	75,759	539	75,220

Rewari Canal	1	...	...	...	...	...	1	4,682	969	2	...	...	...	5,653	...	5,653
Upper Mán River Works (*a*)	...	...	...	...	...	...	...	30,742	9,346	678	...	...	...	40,766	*24*	40,742
Yerla River Irrigation Works (*b*)	1,265	253	3	...	...	...	1,521	52,172	10,879	760	...	...	...	63,811	*237*	63,574
Maini Tank	...	...	...	...	...	...	...	26,653	9,836	331	...	...	...	36,820	*54*	36,766
Muchkundi Tank	...	...	...	...	...	...	...	11,184	2,637	228	...	...	...	14,049	*27*	14,022
Madag Tank	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	*1*	16,125
Asundi Tank	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	411	114	*—43*	...	...	...	482	16,039	4,237	885	...	...	...	21,161	*7*	21,154
Gokak Canal, Second Section	...	...	...	...	...	...	...	9,204	7,002	1,425	...	...	...	17,631	...	17,631
Ditto, Storage Works	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Mavinkop Tank	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	*14*	2,761
Dambal Tank	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	*6*	6,085
Medleri Tank	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	*—154*	*—38*	...	...	...	...	*—192*	10,126	2,639	114	...	...	...	12,879	*1*	12,878
Kasurdi Tank	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	693	171	13	...	...	...	877	...	877
	12,667	2,883	*—30*	3	...	...	15,523	505,728	141,275	12,058	...	...	...	659,061	*1,029*	658,032
Deduct—Outlay from Contributions (*c*)	*65*	...	...	...	...	...	*65*	*2,226*	*1,065*	...	...	...	...	(*c*)*3,291*	...	*3,291*
	12,602	2,883	*—30*	3	...	...	15,458	503,502	140,210	12,058	...	...	...	655,770	*1,029*	654,741
Sindh.																
Alibhur Kachari Canal	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fuleli Canal	3,755	731	51	...	...	...	4,537	102,234	20,778	184	...	...	...	123,196	*2*	123,194
Great Marak Canal	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	*8*	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	*16*	132,875
	3,755	731	51	...	...	...	4,537	280,607	55,337	1,843	...	...	...	337,787	*26*	337,761
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	*2,660*	*259*	...	...	...	...	(*d*)*2,919*	...	*2,919*
	3,755	731	51	...	...	...	4,537	277,947	55,078	1,843	...	...	...	334,868	*26*	334,842
TOTAL	16,357	3,614	21	3	...	...	19,995	781,449	195,288	13,901	...	...	...	990,638	*1,055*	989,583
Total Imperial	27,503	6,710	66	3	...	*278*	34,004	1,275,384	337,988	65,610	356	568	17	1,679,923	*32,152*	1,647,771
Carried forward	27,503	6,710	66	3	...	*278*	34,004	1,275,384	337,988	65,610	356	568	17	1,679,923	*32,152*	1,647,771

(*a*) Includes Gundowli Canal and Pingli Tank.
(*b*) Includes Yerla Canal and Nehr Tank.

(*c*)

	Rx.
Khari Cut	2,516
Gokak Canal	*775*
	3,291

(*d*)

	Rx.
Fuleli Canal	1,006
Sukkur Canal	1,913
	2,919

60A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL PROVINCIAL FUNDS, during, and to end of, the Year 1893-94 —*concluded.*

IRRIGATION AND NAVIGATION—*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	27,503	6,710	66	3	...	278	34,004	1,275,384	337,988	65,610	356	568	17	1,679,923	32,152	1,647,771
Provincial.																
Bengal.																
Calcutta and Eastern Canals	65	15	...	...	...	122	—42	(a)457,056	39,482	36,846	85	1,482	...	534,951	5,446	529,505
Sarun Project	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	4,139	950	304	...	...	981	4,412	261,400	57,892	20,190	...	2,804	...	342,286	329	341,957
Damoodur Project	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,745	14,514
Tirhoot Project	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Orissa Project	2,730	628	...	...	...	...	3,358	2,730	628	...	...	...	...	3,358	...	3,358
Sone Project	276	63	5	...	...	...	344	276	63	5	...	...	...	344	...	344
Hooghly Project	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	—1,161	—267	600	...	...	...	—828	31,438	8,347	6,941	...	...	...	46,726	1	46,725
Midnapore Canal	60	14	186	...	...	...	260	390	127	1,631	...	...	...	2,148	...	2,148
TOTAL	6,109	1,403	1,095	...	120	1,103	7,384	831,630	177,337	70,240	85	4,286	...	1,083,578	10,684	1,072,894
N.-W. Provinces and Oudh.																
Dún Canals	2,458	558	...	...	...	...	3,016	59,755	5,144	415	...	...	...	65,314	105	65,209
Rohilkund Canals	202	49	...	...	6	270	—25	115,663	36,999	3,393	...	918	...	156,973	842	156,131
Bijnor Canals	734	52	...	...	...	...	786	10,763	744	...	...	...	...	11,507	...	11,507
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
,, ,, Survey	19	...	...	...	...	...	19	1,183	13,937	70	...	...	...	15,190	73	15,117
Sardah Canals	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Lower Ganges Canal (Drainage Works)	...	...	...	24	...	...	24	1,781	3,425	...	...	...	...	5,206	...	5,206
Agra Canal	...	...	...	...	...	1	—1	...	...	...	...	...	...	...	...	...
TOTAL	3,413	659	...	24	6	271	3,819	201,054	60,587	3,878	...	918	...	266,437	1,072	265,365

Madras.																	
Patha Cuddapah Tank Project	2,188	497	...	...	...	...	2,685	4,205	952	...	...	...	...	5,157	...	5,157
Poiney Anicut System	474	109	..	...	...	...	583	18,311	4,212	...	...	...	...	22,523	...	22,523
Chembrambakam Tank Project	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	12	62,442
Palar Anicut System	2,674	615	...	...	...	...	3,289	149,146	39,288	2,987	...	...	...	191,421	...	191,421
Chilka Lake Canal	..	...	...	...	...	...	...	2,445	562	17	...	...	...	3,024	...	3,024
Buckingham Cana	13,291	3,032	46	...	*103*	...	16,266	556,161	147,294	14,410	...	...	...	717,865	*117*	717,748
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	*117*	151,583
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	10,267	3,780	274	...	...	...	14,321	*11*	14,310
Pelandorai Anicut System	13	...	...	...	...	...	13	33,234	7,400	444	...	...	...	41,078	*80*	40,998
Tirukoilur do.	542	125	...	...	...	...	667	19,970	4,593	...	...	...	...	24,563	...	24,563
Arkenkota Channel	90	20	...	...	...	...	110	8,157	1,875	...	...	...	...	10,032	...	10,032
Shatiatope Anicut System	1,085	250	...	...	...	...	1,335	9,159	2,107	...	...	...	...	11,266	...	11,266
Sagiler Project	1,150	247	88	...	...	...	1,485	4,659	1,054	88	...	...	...	5,801	...	5,801
Donadapad Tank Project	3,068	706	...	...	...	...	3,774	4,646	1,068	...	...	...	...	5,714	...	5,714
Cumbum Tank System	...	...	...	...	...	...	...	3,777	69	...	...	...	...	4,646	...	4 646
Cheyar Anicut System	9,215	2,112	...	...	...	...	11,327	28,159	6,469	..	...	...	...	34,628	...	34,628
Lower Coleroon Anicut System	...	...	...	...	...	...	...	44,716	10,284	...	...	...	...	55,000	...	55,000
Vriddhachalam „ „	...	...	...	...	...	...	...	3,941	906	...	...	...	...	4,847	...	4,847
Mehmatur „ „	...	...	...	...	...	...	...	5,629	1,295	...	...	...	...	6,924	...	6,924
Vallur „ „	...	...	...	...	...	...	...	5,055	1,163	...	...	...	...	6,218	...	6,218
Marudar „ „	...	...	...	...	...	...	...	3,259	750	...	...	...	...	4,009	...	4,009
Thadapali Channel	...	...	...	...	...	...	...	7,090	1,630	...	...	...	...	8,720	...	8,720
Kalingoroyen	398	92	...	...	...	...	490	4,775	1,099	...	...	...	...	5,874	...	5,874
Thokapally Project	45	10	47	...	...	...	102	45	10	47	...	...	...	102	...	102
TOTAL	34,233	7,815	181	...	*103*	...	42,126	1,105,766	272,369	19,752	...	...	...	1,397,887	*337*	1,397,550
Bombay.																
Gokak Canal, 1st Section, and Storage Works	13,460	7	...	...	...	...	13,467	58,794	8,766	686	...	...	...	68,246	*21*	68,225
Total Provincial	57,215	9,884	1,276	24	*229*	*1,374*	66,796	2,197,244	519,059	94,556	85	5,204	...	2,816,148	*12,114*	2,804,034
Total Irrigation and Navigation	84,718	16,594	1,342	27	*229*	*1,652*	100,800	3,472,628	857,047	160,166	441	5,772	17	4,496,071	*44,266*	4,451,805
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankments	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
Total Agricultural	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
GRAND TOTAL Rx.	84,718	16,594	1,342	27	*229*	*1,652*	100,800	3,729,915	905,167	162,305	446	5,772	17	4,803,622	*44,685*	4,758,937

(*a*) Includes Rx. 249,101, being the approximate expenditure prior to the year 1861-62 as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1893-94.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.															
Tanks in Ajmere Sub-Collectorate	77	2,254	761	—162	...	...	2,930	1,694	30,796	17,808	268	...	8	...	50,574
„ in Beawar „ „	46	263	125	—21	...	...	413	981	24,459	17,712	505	...	36	...	43,693
„ in Todghur „ „	67	232	103	—21	...	...	381	990	14,077	9,072	212	...	...	...	24,351
TOTAL	190	2,749	989	—204	...	...	3,724	3,665	69,332	44,592	985	...	44	...	118,618
Baluchistan.															
Shebo Canal	...	651	180	4	...	...	835	...	3,075	2,153	60	...	...	...	5,288
Khush Dil Khan Reservoir	...	1,081	249	7	...	...	1,337	...	3,114	831	47	...	...	...	3,992
Zara Karez	...	...	...	...	...	...	...	...	66	15	1	...	...	...	82
TOTAL	...	1,732	429	11	...	...	2,172	...	6,255	2,999	108	...	...	...	9,362
Punjab.															
Upper Sutlej Inundation Canals	403	4,422	4,287	79	5	...	9,196	11,327	181,521	144,656	2,461	38	307	...	340,310
Lower Sutlej and Chenab Inundation Canals	2,436	*24,904	9,692	143	20	...	37,195	33,236	†617,710	198,073	2,297	77	99	...	851,492
Indus Inundation Canal	1,264	11,773	6,932	163	2	—16	20,118	55,337	377,428	207,633	3,620	160	21	74	644,273
Shahpur Canals	775	3,195	359	1	6	...	4,336	5,127	22,399	5,040	207	...	74	...	32,847
Madhopur Workshops	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	4,878	44,294	21,270	386	33	—16	70,845	105,027	1,199,519	562,690	20,509	23,817	501	74	1,912,137
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	*1,210*	*23,145*	*411*	...	...	...	*24,766*	*25,431*	*584,834*	*1,569*	*2*	...	...	...	*611,836*
TOTAL	3,668	21,149	20,859	386	33	—16	46,079	79,596	614,685	561,121	20,507	23,817	501	74	1,300,301
Bombay. Deccan and Gujarat.															
Khari Cut	...	281	130	4	...	...	415	...	2,509	1,716	11	...	...	...	4,236
Hartala Tank	...	8	22	...	...	...	30	...	337	231	...	...	296	...	864
Mhuswa Tank	55	44	84	5	...	...	188	55	1,082	861	27	15	9	...	2,049
Jamda Canal	—5	448	357	10	...	...	810	218	15,958	9,208	251	8	33	...	25,686
Pravara River Works—Ojhar Canal	...	337	282	8	...	...	627	12	4,794	3,646	93	...	...	...	8,545
Bhatodi Tank	...	191	154	11	1	...	357	19	3,153	2,147	52	...	4	...	5,375
Matoba Tank	...	115	70	11	...	...	196	...	1,588	1,113	46	...	11	...	2,758
Kasurdi Tank	...	18	14	11	...	...	43	3	846	367	69	...	...	...	1,285
Shirsuphal Tank	61	121	153	11	1	...	347	61	1,698	1,480	51	...	1	...	3,291
Bhadalwadi Tank	...	92	77	12	1	...	182	64	1,201	1,016	47	...	1	...	2,329
Koregaon Tank	...	35	35	2	...	...	72	...	298	244	6	...	...	...	548
Ashti Tank	...	241	246	5	...	...	492	...	4,529	3,072	50	...	...	...	7,651
Rewari Canal	...	95	46	1	1	...	143	38	2,982	2,549	42	...	1	...	5,612
Upper Mán River Works	...	303	144	12	...	...	459	...	3,450	2,246	98	...	13	...	5,807
Yerla River Irrigation Works	...	362	168	12	1	...	543	...	6,264	3,994	116	...	3	...	10,377
Chickli Canal	...	53	25	1	...	...	79	...	1,356	1,321	30	...	...	...	2,707
Maini Tank	355	168	193	5	...	...	721	1,518	3,740	2,401	68	...	3	...	7,730
Muchkundi Tank	...	28	9	...	...	...	37	...	372	101	2	...	...	...	475
Gadikeri Tank	...	8	2	...	6	...	16	...	74	17	...	...	202	...	293

Dambal Tank	5	19	18	....	...	...	42	28	497	182	...	...	...	...	707
Medleri Tank	...	30	18	...	...	...	48	...	698	202	...	...	27	...	927
Madag Tank	...	53	26	...	...	...	79	50	3,208	1,509	54	...	...	...	4,881
Asundi Tank	5	41	23	...	...	...	69	15	463	157	...	...	..	...	635
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	32	47	5	...	...	84	...	79	166	10	...	...	...	255
Nilgund Tank	...	...	...	...	...	...	...	...	3	1	...	...	...	...	4
Sindh.															
Sukkur Canal	...	1,552	751	17	...	...	2,320	1,158	68,211	16,375	1,000	...	6	...	86,750
Ghar Canal	605	5,603	2,642	95	...	...	8,945	23,795	187,503	52,840	505	...	12	...	264,655
Mehrabwah Canal	...	491	301	21	...	...	813	...	9,437	2,335	38	...	...	...	11,810
Alibhar Katchari Canal	...	—*214*	47	5	...	...	—*162*	...	8,915	2,173	24	...	2	...	11,114
Great Marak Canal	...	293	472	21	...	...	786	849	24,580	6,766	73	...	4	...	32,272
Surfrazwah Canal	...	513	335	10	...	...	858	976	18,833	5,587	45	...	...	...	25,441
Fuleli Canal	2,328	7,168	3,135	...	...	...	12,631	4,162	356,106	85,200	1,017	...	361	...	446,846
	3,409	18,529	10,026	295	11	...	32,270	33,024	735,082	211,358	3,835	23	989	...	984,311
Deduct—Expenditure from Contributions (*a*)	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...	(*a*)*1,093*
TOTAL	3,409	18,529	10,026	295	11	...	32,270	32,179	734,834	211,358	3,835	23	989	...	983,218
Total Imperial	7,267	44,159	32,303	488	44	—*16*	84,245	115,440	1,425,106	820,070	25,435	23,840	1,534	74	2,411,499
Provincial.															
Bengal.								(*b*)							
Calcutta and Eastern Canals	5	16,494	9,420	1,474	29	...	27,422	231,039	379,028	266,547	16,545	...	70	...	893,229
Orissa Coast Canal	...	5,824	2,858	732	114	...	9,528	...	40,818	15,915	6,518	...	158	...	63,409
Sarun Project	...	411	174	11	53	...	649	...	26,679	8,611	—*532*	...	53	...	34,811
TOTAL	5	22,729	12,452	2,217	196	...	37,599	231,039	446,525	291,073	22,531	...	281	...	991,449
N.-W. Provinces and Oudh.															
Dún Canal	106	1,915	1,947	25	7	...	4,000	9,643	46,065	60,477	1,439	576	15	...	118,215
Rohilkund Canals	401	2,230	6,173	—*12*	3	...	8,798	29,995	59,988	145,013	3,228	380	395	...	238,999
Bijnor Canals	166	320	389	2	...	...	877	2,982	5,952	7,589	135	...	541	...	17,199
Bundelkund Irrigation Works { Jhansi	26	187	142	5	...	...	360	} 2,753	8,150	8,622	134	...	8	...	19,667
Bundelkund Irrigation Works { Hamirpur	...	169	222	5	...	...	396								
TOTAL	702	4,821	(*c*)8,873	25	10	...	14,431	45,373	120,155	221,701	4,936	956	959	...	394,080
Madras.															
Chembrambakam Tank	—*228*	—*58*	—*65*	—*11*	...	...	—*362*	155	1,393	358	—*71*	...	...	...	1,835
Chilka Lake	...	67	16	...	...	...	83	...	1,277	288	..	...	...	...	1,565
Buckingham Canal	541	8,007	3,012	431	5	...	11,996	6,643	197,550	59,471	5,460	...	1,767	...	270,891
Madras W. S. and I. E. Project	—*355*	516	159	—*1*	...	...	319	—*1,281*	41,245	11,890	692	...	...	...	52,546
West Coast Canal	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	120	1,395	347	...	...	...	1,862	1,353	8,024	2,153	—*1*	...	...	...	11,529
Vadarniem Canal	...	234	66	...	...	...	300	15	2,037	549	...	...	...	...	2,601
Palar Anicut System	645	2,931	842	...	...	...	4,418	11,259	31,278	9,847	—7	...	...	...	52,377
Poiney ditto	243	1,450	396	...	...	...	2,089	1,529	3,790	1,239	...	...	...	...	6,558
	966	14,542	4,773	419	5	...	20,705	19,686	286,594	85,797	6,073	...	1,767	...	399,917
Carried over	707	27,550	21,325	2,242	206	...	52,030	6 †12	566,680	512,774	27,467	956	1,240	...	1,385,529

(*a*) Fuleli Canal . . . . Rx. 831
Jamda „ . . . . „ 262
„ 1,093

(*b*) This includes Rx. 136,361, being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(*c*) Includes Rx. 81 charges by the Civil Department for collection of Owners' Rates, etc.

* Includes Rx. 16,770 for statute labour.

† Includes Rx. 462,596 for statute labour.

No. 60 B.—DETAILED ACCOUNT of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1893-94 —*continued.*

IRRIGATION AND NAVIGATION —*continued.* Provincial —*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	707	27,550	21,325	2,242	206	...	52,030	276,412	566,680	512,774	27,467	956	1,240	...	1,385,529
Madras —continued.															
Brought forward	966	14,542	4,773	419	5	...	20,705	19,686	286,594	85,797	6,073	...	1,767	...	399,917
Cheyár Anicut System	—6,519	1,411	—1,174	...	...	...	—6,282	2,239	7,262	2,195	...	...	...	...	11,696
Cumbum Tank	...	67	15	...	...	...	82	16	1,436	332	64	...	...	...	1,848
Shatiatope	183	640	192	...	...	...	1,015	623	4,442	1,172	...	...	...	...	6,237
Vriddhachalam Anicut System	75	303	87	...	...	...	465	815	2,266	709	...	...	...	...	3,790
Mehmattur ditto	103	413	129	...	...	...	645	337	3,069	795	...	...	...	...	4,201
Vallur Anicut	...	96	22	...	...	...	118	33	293	74	...	...	...	...	400
Tirukoilur Anicut System	248	575	195	...	...	...	1,018	1,361	3,212	1,075	...	...	...	...	5,648
Lower Coleroon Anicut System	352	1,752	473	...	...	...	2,577	1,159	7,973	2,101	...	...	...	...	11,233
Thadapalli Channel	90	265	82	...	...	...	437	670	1,394	479	...	...	...	...	2,543
Arkenkota ditto	...	82	21	...	...	...	103	2	702	165	...	...	...	...	869
Marudur Anicut System	200	939	265	...	...	...	1,404	1,031	3,746	1,121	...	...	3	...	5,901
Dumagudiem Canal	...	...	...	...	...	...	...	...	873	208	...	...	...	...	1,081
Kalingarayen Channel	...	362	86	...	...	...	448	93	2,017	494	...	..	...	...	2,604
Ganjam-Gopálpur Canal	...	1	...	...	...	...	1	...	19	3	...	...	...	...	22
TOTAL	—4,302	21,448	5,166	419	5	...	22,736	28,065	325,298	96,720	6,137	...	1,770	...	457,990
Bombay.															
Gokak Canal, 1st Section, and Storage Works	...	244	159	28	...	...	431	...	1,165	764	118	...	3	...	2,050
Total Provincial	—3,595	49,242	26,650	2,689	211	...	75,197	304,477	893,143	610,258	33,722	956	3,013	...	1,845,569
Total Irrigation and Navigation	3,672	93,401	58,953	3,177	255	—16	159,442	419,917	2,318,249	1,430,328	59,157	24,796	4,547	74	4,257,068
AGRICULTURAL.															
Provincial.															
Lower Burma.															
Irrawaddy Embankment, Western Series	6,130	5,546	2,578	16	...	28	14,298	92,509	97,964	44,227	1,562	23	...	318	236,603
Incorporated Local.															
Madras.															
Thadapalli Channel	...	...	...	...	...	...	...	615	...	...	...	...	...	...	615
Total Agricultural	6,130	5,546	2,578	16	...	28	14,298	93,124	97,964	44,227	1,562	23	...	318	237,218
GRAND TOTAL Rx.	9,802	98,947	61,531	3,193	255	12	173,740	513,041	2,416,213	1,474,555	60,719	24,819	4,547	392	4,494,286

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section K.—Buildings and Roads.

Revenue *Rx.* 674,354. Expenditure *Rx.* 5,810,852.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major-Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	146	...	45,894	...
	62	Expenditure	149	...	...	1,180,608
		Details of Imperial Expenditure on—				
	62C	New Works	153	485,923	...	...
	62D	Repairs	154	328,931	...	...
Civil Works	61	Receipts	146	...	628,460	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	569,206	...	...
	62	Expenditure	150	...	...	4,630,244
	62A	Ditto by Civil Department Imperial Funds	151	5,868	...	...
	62B	Details of Provincial and Local Fund Expenditure included in Account No. 62	152	3,793,956	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	62E	New Buildings	155	199,779	...	...
	F	Repairs to Buildings	156	68,663	...	...
	G	New Roads	157	173,799	...	...
	H	Repairs to Roads	157	86,153	...	...
	I	Miscellaneous—New Works	158	12,525	...	...
	J	Miscellaneous—Repairs	158	2,913	...	...
		Provincial Expenditure—				
	K	New Buildings	159	614,005	...	...
	L	Repairs to Buildings	159	174,413	...	...
	M	New Roads	160	210,082	...	...
	N	Repairs to Roads	160	473,979	...	...
	O	Miscellaneous—New Works	161	22,495	...	...
	P	Miscellaneous—Repairs	161	18,910	...	...
		Incorporated Local—				
	Q	New Buildings	162	38,329	...	...
	R	Repairs to Buildings	162	17,193	...	...
	S	New Roads	163	170,509	...	...
	T	Repairs to Roads	163	218,333	...	...
	U	Miscellaneous—New Works	164	29,460	...	...
	V	Miscellaneous—Repairs	164	11,350	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	165	2,725	...	...
	X	Repairs to Buildings	165	789	...	...
	Y	New Roads	165	44	...	...
	Z	Repairs to Roads	166	735	...	...
	Aa	Miscellaneous—New Works	166	146	...	...
	Ab	Miscellaneous—Repairs	166	339	...	...
		Provincial Expenditure—				
	Ac	New Buildings	166	7,011	...	...
	Ad	Repairs to Buildings	167	7,379	...	...
	Ae	New Roads	167	4,365	...	...
	Af	Repairs to Roads	167	15,532	...	...
	Ag	Miscellaneous—New Works	168	22,759	...	...
	Ah	Miscellaneous—Repairs	168	10,384	...	...
		Incorporated Local—				
	Ai	New Buildings	169	49,046	...	...
	Aj	Repairs to Buildings	169	37,962	...	...
	Ak	New Roads	170	195,000	...	...
	Al	Repairs to Roads	170	539,406	...	...
	Am	Miscellaneous—New Works	171	63,582	...	...
	An	Miscellaneous—Repairs	171	34,067	...	...
				Total	674,354	5,810,852

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA.

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA AND C.I.	RAJPUTANA.	CENTRAL INDIA.	COORG.			Mysore.
		Military.	Civil.	TOTAL.	Military.	Civil.	Civil.	Military.	Civil.	TOTAL.	Civil.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.											
Rents of buildings	1	28,982	124	29,106	440	1,288	1,030	...	151	151	...
Sales of buildings	2	822	2	824	...	...	28	...	...	...	...
„ barrack furniture	3	625	2	627	19	...	...	...	...	...	...
„ tools and plant	4	684	...	684	...	19	22	...	24	24	...
„ produce	5	200	4	204	...	48	8	...	...	...	...
„ old materials	6	1,422	...	1,422	5	4	9	...	6	6	...
Value of materials from old buildings	7	424	1	425	45	5	...	...	1	1	...
Unclaimed deposits	8	18	...	18	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	1,842	186	2,028	...	24	—4	...	34	34	...
Recoveries of advances made in England	10	647	...	647	...	...	...	...	...	...	...
	11	35,666	319	35,985	509	1,388	1,093	...	216	216	...
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	12	...	...	...	...	3	...	...	2,337	2,337	...
TOTAL	13	35,666	319	35,985	509	1,391	1,093	...	2,553	2,553	...

HEADS OF REVENUE.	No. of Items.	CENTRAL PROVINCES.			BURMA.						ASSAM.		
					Military.		Civil.		TOTAL.				
		Military.	Civil.	TOTAL.	Upper.	Lower.	Upper.	Lower.	Upper.	Lower.	Military.	Civil.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.													
Rents of buildings	1	13	...	13	5,201	713	2,926	2,400	8,127	3,113	416	...	416
Sales of buildings	2	...	...	...	22	3	352	...	374	3	...	...	...
„ barrack furniture	3	...	...	...	47	91	...	...	47	91	4	...	4
„ tools and plant	4	...	...	...	5	...	108	...	113	...	...	...	...
„ produce	5	...	...	...	...	...	...	...	...	...	...	...	...
„ old materials	6	...	...	...	...	8	4	...	4	8	...	...	...
Value of materials from old buildings	7	...	...	...	...	...	472	...	472	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	123	...	123	...	...	...	...
Fines, refunds, and miscellaneous	9	...	...	...	25	...	(a)87	1	112	1	...	4	4
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	11	13	...	13	5,300	815	4,072	2,401	9,372	3,216	420	4	424
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	12	...	15,043	15,043	...	....	5,955	14,915	5,955	14,915	...	17,133	17,133
TOTAL	13	13	15,043	15,056	5,300	815	10,027	17,316	15,327	18,131	420	17,137	17,557

(a) Includes Rx. 19 receipts by Civil officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1893-94.

GENERAL.

No. of Items.	HYDERABAD.			PORT BLAIR.			BALUCHISTAN.			TOTAL—INDIA, GENERAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	2,076	2,076	29,422	4,669	34,091
2	...	55	55	...	...	...	...	...	...	822	85	907
3	...	...	...	...	...	...	...	...	...	644	2	646
4	...	9	9	...	...	...	...	—1	—1	684	73	757
5	...	...	...	...	...	...	...	...	...	200	60	260
6	...	...	...	...	...	...	...	12	12	1,427	31	1,458
7	...	...	...	...	...	...	...	...	...	469	7	476
8	...	...	...	...	...	...	...	...	...	18	...	18
9	...	*62	*62	...	...	...	...	*300	*300	1,842	602	2,444
10	...	...	...	...	...	...	...	...	...	647	...	647
11	...	126	126	...	...	...	...	2,387	2,387	36,175	5,529	41,704
12	...	...	...	...	...	...	...	...	...	...	2,340	2,340
13	...	126	126	...	...	...	...	2,387	2,387	36,175	7,869	44,044

No. of Items.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	12	80	92	13	...	13	385	4,552	4,937	242	...	242	1,612	...	1,612	38,029	14,627	52,656
2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	847	437	1,284
3	...	...	...	...	...	...	13	...	13	3	...	3	86	...	86	888	2	890
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	689	181	870
5	...	...	...	51	...	51	7	...	7	20	...	20	20	...	20	298	60	358
6	...	...	...	...	...	...	2	...	2	15	...	15	215	...	215	1,667	35	1,702
7	...	3	3	...	...	...	...	...	...	—8	...	—8	...	...	...	461	482	943
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	123	141
9	3	...	3	4	...	4	...	...	...	1	...	1	475	...	475	2,350	694	3,044
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	647	...	647
11	15	83	98	68	...	68	407	4,552	4,959	273		273	2,408	...	2,408	45,894	16,641	62,535
12	...	97,007	97,007	...	83,950	83,950	...	67,191	67,191	...	116,739	116,739	...	148,933	148,933	...	569,206	569,206
13	15	97,090	97,105	68	83,950	84,018	407	71,743	72,150	273	116,739	117,012	2,408	148,933	151,341	45,894	585,847	631,741

Add—RECEIPTS IN ENGLAND:—

Royal Indian Engineering College—

Fees and caution-money received from Students	£	22,585	
Receipts for testing work done in the Laboratories, and Sale-proceeds of provisions, farm produce, etc.	„	3,243	
			25,828
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	16,785
GRAND TOTAL			45,894 / 628,460 / 674,354

* Receipts by Civil Officers.

K.—Buildings and Roads.

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS

	India, General.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
PROVINCIAL.												
By Public Works Department.												
Rents of buildings	...	...	1,587	...	6,244	1,488	6,540	2,099	1,280	5,546	10,176	34,960
Sales of buildings	...	...	...		193	80	405	...	1,860	206	...	2,744
„ tools and plant	...	...	64	...	76	143	981	1,688	397	2,390	197	5,936
„ produce	...	...	26	...	8	12	148	...	3,696	153	1,574	5,617
„ old materials	...	...	30	...	50	38	342	...	494	572	997	2,523
Value of materials from old buildings	...	...	32	...	59	41	255	...	47	71	17	522
Rents from strand bank, Maidan, etc.	...	...	...	...	...	...	4,776	...	...	...	...	4,776
Receipts from P. W. Workshops	...	...	...	...	...	...	...	7,232	...	316	...	7,548
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,865	...	...	...	2,865
Tolls on roads	...	...	...	...	...	...	...	...	...	...	64,341	64,341
Ferry receipts	...	...	2,795	...	7	1,391	...	3,065	...	...	...	7,258
Unclaimed deposits	...	...	...	...	...	10	...	2	—1	60	2	73
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	2,383	2,383
Fines, refunds, and miscellaneous	...	...	169	...	318	255	17,274	363	433	3,565	4,415	26,792
Total	...	...	4,703	...	6,955	3,458	30,721	17,314	8,206	12,879	84,102	168,338
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	3,197	...	...	3,197
Sales of buildings	...	...	...	...	...	...	...	...	2,123	...	...	2,123
„ produce	...	...	...	...	...	...	...	2,027	...	...	...	2,027
Tolls on roads	...	...	1,034	...	...	...	...	...	7,432	...	...	1,10,116
Ferry receipts	...	...		...	...	2,918	23,488	55,823	19,421	...	...	
Fees on Masonry Graves	...	...	49	...	81	...	156	270	285	349	202	1,392
Contributions	...	...	...	...	...	...	...	...	...	4,227	...	4,227
Fines, refunds, and miscellaneous	...	...	2	...	5	...	156	352	458	191	76	1,240
Total	...	...	1,085	...	86	2,918	23,800	58,472	32,916	4,767	278	124,322
Total Provincial	...	...	5,788	...	7,041	6,376	54,521	75,786	41,122	17,646	84,380	292,660
INCORPORATED LOCAL.												
By Public Works Department.												
Rents of buildings	...	...	...	...	...	86	...	300	...	...	...	386
Sales of buildings	...	...	...	...	...	...	...	...	...	...	...	...
„ tools and plant	...	...	...	...	...	...	...	750	...	...	...	750
„ produce	...	3	...	...	...	...	...	...	...	704	...	707
„ old materials	...	...	...	...	2	7	...	...	38	3	...	50
Unclaimed deposits	...	...	...	...	...	...	...	6	...	...	...	6
Fines, refunds, and miscellaneous	2	...	...	...	...	90	...	18	50	15	...	175
Total	2	3	...	...	2	183	...	1,074	88	722	...	2,074
By Civil Department.												
Rents of buildings	...	...	4	...	...	...	235	...	715	...	254	1,208
Sales of buildings	...	...	54	...	...	...	...	...	1,239	25	367	1,685
„ old materials	...	...	24	...	...	...	38	...	179	807	...	1,048
„ produce	...	...	...	...	...	...	...	...	9,375	...	1,580	10,955
Tolls on roads	2,335	...	...	...	...	...	...	...	...	...	35,031	37,366
Canal and Ferry receipts	...	...	6,983	5,896	7,772	10,548	38,311	...	14,397	92,393	14,462	190,762
Arboriculture	...	...	450	...	...	...	...	5,807	...	...	...	6,257
Toll on Steamers	...	...	...	...	...	...	...	1,023	...	...	...	1,023
Contributions	...	...	603	...	...	...	3,698	...	...	1,807	11,888	17,996
Fines, refunds, and miscellaneous	...	...	1,137	59	100	26	204	260	76	3,339	971	6,172
Total	2,335	...	9,255	5,955	7,872	10,574	42,486	7,090	25,981	98,371	64,553	274,472
Total Local	2,337	3	9,255	5,955	7,874	10,757	42,486	8,164	26,069	99,093	64,553	276,546
GRAND TOTAL as per Abstract Account No. 61	2,337	3	15,043	5,955	14,915	17,133	97,007	83,950	67,191	116,739	148,933	569,206

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1893-94.

IMPERIAL.	INDIA, GENERAL.									BURMA.									
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	TOTAL.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
MILITARY WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works (62C)	345,463	2,176	...	3	...	...	...	...	347,642	719	85,272	9,498	1,292	230	1,321	30,077	5,141	4,731	485,923
Repairs (62D)	249,388	3,652	...	28	...	...	...	...	253,068	432	22,111	13,207	5,216	1,990	1,162	17,582	5,084	9,079	328,931
Establishment	220,693	2,407	...	7	...	...	...	...	223,107	133	34,258	5,009	1,415	302	550	10,110	1,628	3,283	279,795
Tools and Plant	6,822	31	...	1	...	...	...	...	6,854	9	2,569	324	92	20	35	567	100	206	10,776
Suspense	*—2,432*	*—295*	...	...	...	...	...	...	*—2,727*	...	...	...	...	...	...	...	...	...	*—2,727*
	819,934	7,971	...	39	...	...	..	...	827,944	1,293	144,210	28,038	8,015	2,542	3,068	58,336	11,953	17,299	1,102,698
Barrack furniture, including repairs and establishment	64,103	1,137	...	...	...	...	22	...	65,262	16	6,238	3,166	107	...	...	928	...	2,193	77,910
TOTAL	884,037	9,108	...	39	...	...	22	...	893,206	1,309	150,448	31,204	8,122	2,542	3,068	59,264	11,953	19,492	1,180,608
Deduct—Outlay in England £	*14,937*	*44*	...	...	...	...	...	...	*14,981*	...	...	...	...	...	...	*955*	...	*29*	*15,965*
Exchange	*9,707*	*28*	...	...	...	...	...	...	*9,735*	...	...	...	...	...	...	*621*	...	*19*	*10,375*
NET INDIA—MILITARY WORKS	859,393	9,036	...	39	...	...	22	...	868,490	1,309	150,448	31,204	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268
CIVIL WORKS.																			
Civil Buildings—																			
New Works (62E)	4,733	5,009	1,874	1,533	...	1,721	1,531	19,682	36,083	885	85,782	...	873	13,974	8,806	27,808	1,168	24,409	199,779
Repairs (62F)	5,468	2,332	1,484	639	...	1,001	1,361	4,649	16,934	279	16,668	...	759	12,509	4,804	8,404	1,542	6,764	68,663
Communications—																			
New Works (62G)	...	949	4,807	4,609	...	...	...	10,367	20,732	...	61,735	...	83,166	...	...	8,146	...	20	173,799
Repairs (62H)	...	5,562	11,861	7,774	...	...	...	5,551	30,748	...	48,859	1,361	4,661	...	...	324	...	200	80,153
Mis. P. Improvements—																			
New Works (62I)	...	...	...	1,210	...	...	...	3,215	4,425	...	3,625	232	...	...	...	2,309	...	1,034	12,525
Repairs (62J)	...	...	...	106	...	...	...	753	859	...	1,689	...	...	...	...	...	...	305	2,913
TOTAL WORKS AND REPAIRS	10,201	13,852	20,026	15,871	...	2,722	2,892	44,217	109,781	1,164	218,358	1,593	89,459	26,483	13,610	46,901	2,710	33,683	543,832
Establishment	2,346	4,845	8,876	3,451	...	629	1,011	9,828	30,986	268	69,659	485	18,437	6,131	3,108	6,726	622	5,239	141,661
Tools and Plant	153	214	300	1,144	...	41	...	605	2,457	17	5,212	24	1,202	408	204	453	40	341	10,358
Suspense	*—5,531* (a)	...	*—1,289*	*—334*	...	...	12	*—4,275*	*—11,417*	...	5,849	...	*—126*	*—539*	...	464	...	*—6*	*—5,775*
TOTAL	7,169	18,911	27,913	20,132	...	3,392	3,915	50,375	131,807	1,449	299,078	2,102	108,972	32,483	16,922	54,634	3,372	39,257	690,076
Deduct—Outlay in England £	...	...	*89*	*679*	...	...	...	...	*768*	...	...	*6*	...	*572*	...	*1,638*	...	*333*	*3,317*
Exchange	...	...	*57*	*441*	...	...	...	...	*498*	...	...	*3*	...	*372*	...	*1,065*	...	*216*	*2,154*
„ *Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*51*	*51*
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	7,169	18,911	27,767	19,012	...	3,392	3,915	50,375	130,541	1,449	299,078	2,093	108,972	31,539	16,922	51,031	3,372	38,657	684,554
MILITARY WORKS, carried forward	859,393	9,036	...	39	...	...	22	...	868,490	1,309	150,448	31,204	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268

(a) Suspense balances held on the auxiliary Books of the Accountant-General, P. W. Department.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS—*continued.*

	India, General.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Khorasan.	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works, Brought forward	...	859,393	9,036	...	39	...	...	22	...	868,490	1,309	150,448	31,204	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268
Imperial Civil Works, Brought forward	...	7,169	18,911	27,767	19,012	...	3,392	3,915	50,375	130,541	1,449	299,078	2,093	108,972	31,539	16,922	51,931	3,372	38,657	684,554
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	263	...	...	...	...	503	...	...	5,102	5,868	...	...	...	...	...	...	...	...	...	5,868
Provincial and Incorporated Local Funds Expenditure as Account No. 62B, page 152	...	...	1,830	583	2,798	...	...	...	...	5,211	217,910	26,508	406,688	231,136	733,433	554,785	379,515	643,631	595,139	3,793,956
Total Civil Works	263	7,169	20,741	28,350	21,810	503	3,392	3,915	55,477	141,620	219,359	325,586	408,781	340,108	764,972	571,707	431,446	647,003	633,796	4,484,378
Grand Total, India	263	866,562	29,777	28,350	21,849	503	3,392	3,937	55,477	1,010,110	220,668	476,034	439,985	348,230	767,514	574,775	489,134	658,956	653,240	5,638,646

	£	£	£	
Add—Expenditure in England:—				
MILITARY WORKS—Stores for India	...	...	15,965	
CIVIL WORKS—				
Royal Indian Engineering College—				
Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	28,846			
Cost of alterations and additions to the College buildings	1,484			
		30,330		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College	3,683			
Passage to India of officers on appointment	611			
Furlough pay and allowances of Military Officers in the Public Works Department	10,655			
Absentee allowances of Civil Officers in the Public Works Department	39,074			
Salaries of Native Officers of the Public Works Department while undergoing practical training in England	209			
Pay and expenses of officers of the Public Works Department visiting works, etc.	145			
Expenditure in connection with the Committee appointed to consider the question of utilizing the water power which will be available on the completion of the Periyar Irrigation Works	379			
		54,756		
Stores for India		3,325		
Total Civil Works			88,411	104,376
Exchange on Payments in England				67,830
Grand Total, Military and Civil Works				5,810,852

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,154,268	...	...	1,154,268	15,965	10,375	1,180,608
Civil Works	690,422	2,116,812	1,677,144	4,484,378	88,111	57,455	4,630,244

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL					
	Khorasan.	Rajputana.	Mysore.	Baluchistan.	Central India.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—						
Civil Buildings—						
New Works (62W)	263	...	...	2,462	...	2,725
Repairs (62X)	...	...	...	789	...	789
Communications—						
New Works (62Y)	...	...	...	44	...	44
Repairs (62Z)	...	...	503	232	...	735
Miscellaneous Public Improvements—						
New Works (62Aa)	...	...	...	146	...	146
Repairs (62Ab)	...	...	...	339	...	339
Total Works and Repairs	263	...	503	4,012	...	4,778
Establishment	...	...	...	372	...	372
Tools and plant	...	...	...	...	...	...
Miscellaneous	...	...	...	718	...	718
TOTAL IMPERIAL	263	...	503	5,102	...	5,868

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

	India, General.				Burma.								
PROVINCIAL.	Rajputana.	Central India.	Coorg.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Buildings—													
New Works (62K)	...	...	...	51,537	...	151,601	11,128	76,172	65,807	54,432	107,452	95,876	614,005
Repairs (62L)	...	...	...	7,889	...	17,091	6,975	30,898	28,953	23,150	21,441	38,016	174,413
Communications—													
New Works (62M)	...	...	...	31,229	...	21,424	60,305	26,225	16,829	30,949	10,570	12,551	210,082
Repairs (62N)	...	...	...	48,947	...	60,380	40,679	56,575	84,062	86,218	15,531	81,587	473,979
Miscellaneous Public Improvements—													
New Works (62O)	...	...	...	798	...	1,686	1,766	514	11,852	797	458	4,624	22,495
Repairs (62P)	...	...	...	68	...	1,756	413	6,099	1,353	4,494	1,788	2,939	18,910
TOTAL WORKS AND REPAIRS	...	...	...	140,468	...	253,938	121,266	196,483	208,856	200,040	157,240	235,593	1,513,884
Establishment	...	...	...	39,819	...	45,857	29,635	71,153	79,101	68,338	57,124	94,285	485,312
Tools and Plant	...	...	...	2,538	...	3,748	4,161	1,886	1,120	3,087	4,047	5,237	25,824
Suspense	...	...	...	525	...	1,288	431	—13,577	—12,783	256	10,777	921	—12,162
TOTAL	...	...	...	183,350	...	304,831	155,493	255,945	276,294	271,721	229,188	336,036	2,012,858
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ac)	...	...	...	...	...	...	1,936	200	930	...	3,945	...	7,011
Repairs (62Ad)	...	...	...	...	...	...	...	1,285	5,237	...	857	...	7,379
Communications—													
New Works (62Ae)	...	...	...	...	...	...	2,768	...	1,123	...	474	...	4,365
Repairs (62Af)	...	...	...	...	...	...	...	3,076	1,832	...	10,624	...	15,532
Miscellaneous Public Improvements—													
New Works (62Ag)	...	...	...	...	...	...	...	311	3,433	...	19,015	...	22,759
Repairs (62 Ah)	...	...	...	...	...	...	...	2,860	7,487	...	33	4	10,384
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	4,704	7,732	20,042	...	34,948	4	67,430
Establishment	...	...	...	35	...	...	5	4,346	5,026	1,779	...	...	11,191
Tools and Plant	...	...	...	...	...	...	...	78	137	...	...	...	215
Miscellaneous	...	...	...	59	...	20,558	...	...	1,970	1,691	...	840	25,118
TOTAL	...	...	...	94	...	20,558	4,709	12,156	27,175	3,470	34,948	844	103,954
TOTAL PROVINCIAL	...	...	...	183,444	...	325,389	160,202	268,101	303,469	275,191	264,136	336,880	2,116,812
INCORPORATED LOCAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q)	47	...	...	324	203	3,585	268	...	14,352	9,434	828	9,288	38,329
Repairs (62R)	38	...	...	...	...	259	169	...	5,822	10,324	...	581	17,193
Communications—													
New Works (62S)	116	...	902	13,538	20	25,562	34,297	...	51,810	11,775	470	32,019	170,509
Repairs (62T)	1,170	...	1,161	4,300	80	8,090	24,472	...	78,692	38,320	2,227	59,821	218,333
Miscellaneous Public Improvements—													
New Works (62U)	...	...	128	1	2,951	12,172	4,261	...	...	5,345	13	4,589	29,460
Repairs (62V)	...	...	52	7	11	2,699	1,602	...	1,668	4,579	5	727	11,350
TOTAL WORKS AND REPAIRS	1,371	...	2,243	18,170	3,265	52,367	65,069	...	152,344	79,777	3,543	107,025	485,174
Establishment	137	...	516	...	1,087	11,943	5,551	...	39,900	11,475	1,240	12,759	84,608
Tools and Plant	20	...	34	...	49	779	...	...	1,500	645	390	1,828	5,245
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,528	...	2,793	18,170	4,401	65,089	70,620	...	193,744	91,897	5,173	121,612	575,027
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ai)	42	349	...	40	130	46	...	27,602	2,883	...	11,752	6,202	49,046
Repairs (62Aj)	62	117	...	146	1	39	...	15,998	6,494	...	8,685	6,420	37,962
Communications—													
New Works (62Ak)	...	...	...	590	6,492	5,514	225	109,443	4,509	...	52,723	15,504	195,000
Repairs (62Al)	60	45	...	9,718	3,636	5,549	...	225,083	31,035	...	215,468	48,812	539,406
Miscellaneous Public Improvements—													
New Works (62Am)	50	27	...	476	9,134	2,107	...	16,829	52	...	9,226	25,681	63,582
Repairs (62An)	1	21	...	732	1,540	841	...	3,241	301	...	14,923	12,467	34,067
TOTAL WORKS AND REPAIRS	215	559	...	11,702	20,933	14,096	225	398,196	45,274	...	312,777	115,086	919,063
Establishment	...	24	5	4,089	845	1,444	...	64,297	10,407	912	58,013	18,997	159,033
Tools and Plant	...	...	...	78	220	119	...	2,839	1,086	...	2,903	538	7,783
Miscellaneous	87	...	...	427	109	551	89	...	805	11,515	629	2,026	16,238
TOTAL	302	583	5	16,296	22,107	16,210	314	465,332	57,572	12,427	374,322	136,647	1,102,117
TOTAL INCORPORATED LOCAL	1,830	583	2,798	34,466	26,508	81,299	70,934	465,332	251,316	104,324	379,495	258,259	1,677,144
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	1,830	583	2,798	217,910	26,508	406,688	231,136	733,433	554,785	379,515	643,631	595,139	3,793,956

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Petty Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.												
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	45,238	6,796	...	...	36,801	20,707	5,481	19,374	...	961	4,157	1,238	19,005	2,658	33,120	10,169	16,939	1,241	2,362	104,907	5,838	16,001	8,896	361,889	*16,426*	345,463
Rajputana and Central India	...	...	...	...	1,040	24	...	...	...	...	191	...	437	...	...	24	37	...	...	431	...	...	273	2,457	*281*	2,176
Coorg	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3
Upper Burma	18,563	...	...	...	...	...	3,777	...	...	...	...	...	50,227	...	836	5,652	371	...	3,901	1,728	217	...	...	85,272	...	85,272
Lower Burma	1,970	...	...	...	...	...	228	...	...	...	...	...	1,793	...	4,103	91	1,163	...	...	82	68	...	...	9,498	...	9,498
Assam	...	...	...	...	...	...	...	2	...	...	...	...	520	...	...	184	94	...	...	428	64	...	...	1,292	...	1,292
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	664	...	...	...	...	...	...	...	...	...	55	719	...	719
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	168	...	6	...	...	...	...	6	50	...	...	230	...	230
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,299	22	...	...	...	1,321	...	1,321
Punjab	...	...	...	...	...	...	...	...	...	...	933	1,006	2,194	...	325	25	1,911	...	18,665	3,290	1,728	...	...	30,077	...	30,077
Madras	656	...	...	...	172	...	1,384	...	...	...	...	...	319	1	...	572	15	...	...	2,132	...	...	...	5,251	*110*	5,141
Bombay	1,474	334	391	2	43	189	...	...	...	...	...	...	155	...	73	1	30	438	...	1,286	329	...	...	4,745	*14*	4,731
TOTAL	67,901	7,130	391	2	38,056	20,920	10,873	19,376	...	961	5,281	2,244	75,482	2,659	38,463	16,718	20,560	1,679	26,227	114,312	8,294	16,001	9,224	502,754	*16,831*	485,923

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS.																								
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Rent of buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	59,395	9,192	...	...	3,160	1,770	2,591	283	1,662	125	7,043	1,661	6,529	5,961	16,908	1,877	17,214	58,908	11,654	1,106	14,738	37,990	259,767	10,379	249,388
Rajputana and Central India	1,237	307	...	...	...	214	...	...	99	...	824	...	...	100	73	...	...	332	...	...	30	459	3,675	23	3,652
Coorg	...	...	...	...	28	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28	...	28
Central Provinces	...	...	...	...	...	...	...	...	...	...	207	...	...	...	75	...	30	...	...	...	...	120	432	...	432
Upper Burma	4,739	...	...	...	1,567	...	...	...	...	...	5,055	...	208	2,220	492	...	2,275	4,790	479	...	286	...	22,111	...	22,111
Lower Burma	3,290	...	...	...	...	...	43	...	...	...	1,381	27	742	1,360	718	...	...	2,684	2,259	...	703	...	13,207	...	13,207
Assam	...	...	...	...	...	207	...	...	...	...	1,802	...	...	312	...	...	1,703	829	159	...	204	...	5,216	...	5,216
Bengal	...	...	...	...	...	...	...	...	...	...	586	...	32	35	111	...	...	450	200	...	576	...	1,990	...	1,990
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	682	...	14	376	90	...	...	...	1,162	...	1,162
Punjab	...	...	...	...	215	...	...	...	329	332	1,873	...	133	12	401	160	10,760	1,616	1,781	...	...	...	17,612	30	17,582
Madras	...	...	2,336	...	113	84	...	...	...	...	15	17	20	283	942	...	652	—23	140	...	505	...	5,084	...	5,084
Bombay	2,382	664	...	...	...	...	96	...	69	...	940	9	225	376	1,529	141	75	2,491	98	...	...	...	9,095	16	9,079
TOTAL	71,043	10,163	2,336	...	5,083	2,275	2,730	283	2,159	457	19,726	1,714	7,889	10,659	21,931	2,178	32,723	72,453	16,860	1,106	17,042	38,569	339,379	10,448	328,931

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	65	...	...	...	15	...	...	...	...	5,029	...	...	77	...	...	...	213	5,390	*657*	4,733
Rajputana	...	...	...	...	...	33	44	...	...	72	9	...	629	3	817	1,342	1,001	499	...	...	558	65	5,072	*63*	5,009
Central India	...	...	...	40	...	117	...	...	86	1,263	...	...	...	...	8	...	190	32	45	...	139	364	2,284	*410*	1,874
Coorg	...	...	...	...	...	31	4	...	368	...	...	...	...	251	3	35	14	438	...	63	45	281	1,533	...	1,533
Hyderabad	...	...	...	...	...	333	29	...	315	...	...	...	...	...	160	...	...	...	...	...	...	884	1,721	...	1,721
Port Blair	...	...	...	...	...	...	...	....	...	...	...	...	...	...	...	...	...	...	...	...	...	1,531	1,531	...	1,531
Baluchistan	...	...	...	...	...	10	148	...	...	10,481	...	363	...	...	10	3,221	710	4,469	57	...	178	35	19,682	...	19,682
Central Provinces	...	...	...	....	...	491	394	....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	885	...	885
Upper Burma	...	...	...	...	...	1,833	955	...	85	...	...	...	...	...	1,299	10,778	6,200	34,737	5,045	...	...	24,850	85,782	...	85,782
Assam	...	...	...	...	...	796	77	...	...	...	...	...	...	...	...	...	...	...	...	...	...		873	...	873
Bengal	...	...	125	842	1,249	2,659	1,738	6,180	...	832	...	387	70	...	...	...	...	...	...	295	...	200	14,577	*603*	13,974
N.-W. P. and Oudh	2,834	...	...	2,786	...	1,125	79	...	425	...	...	...	1,557	...	...	...	...	...	...	...	...		8,806	...	8,806
Punjab	...	...	...	...	...	1,491	787	5,177	...	9,572	...	...	...	...	...	...	...	...	...	...	...	10,781	27,808	...	27,808
Madras	...	...	135	...	...	512	521	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,168	...	1,168
Bombay	...	22	21,270	85	...	1,875	252	...	...	497	...	39	...	...	...	...	212	147	1	...	...	...	24,400	...	24,400
TOTAL	2,834	22	21,530	3,753	1,249	11,371	5,028	11,357	1,279	22,732	9	789	2,256	254	7,317	15,376	8,327	40,399	5,148	358	920	39,204	201,512	*1,733*	199,779

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	49	22	...	...	25	...	...	...	...	5,341	12	...	...	...	...	...	63	5,512	44	5,468
Rajputana	...	...	...	...	...	96	147	...	...	740	...	...	...	285	156	300	132	179	6	...	290	1	2,332	...	2,332
Central India	...	...	...	28	...	131	198	...	321	226	19	...	...	1	65	9	240	21	45	...	165	537	2,006	522	1,484
Coorg	...	...	...	...	...	29	4	...	140	...	...	1	...	37	5	255	45	32	12	...	28	51	639	...	639
Hyderabad	...	...	...	...	...	253	53	...	580	...	...	...	...	...	23	...	...	...	...	...	...	92	1,001	...	1,001
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,361	1,361	...	1,361
Baluchistan	...	...	...	...	...	102	53	...	...	1,125	...	5	206	...	10	519	163	1,134	196	...	187	949	4,649	...	4,649
Central Provinces	...	...	...	...	...	223	56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	279	...	279
Upper Burma	...	...	...	...	...	393	175	...	897	...	...	...	...	...	488	1,982	1,033	8,549	314	...	...	2,837	16,668	...	16,668
Assam	...	...	...	...	...	371	371	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	759	...	759
Bengal	...	...	1,074	1,614	1,558	1,013	996	6,688	...	90	...	62	71	...	...	...	...	...	...	225	...	—5	13,386	877	12,509
N.-W. P. and Oudh	52	57	...	2,272	...	1,704	417	116	58	...	...	10	118	...	...	...	...	...	...	...	...	...	4,804	...	4,804
Punjab	...	...	...	...	...	1,653	628	5,419	...	...	...	...	...	...	...	...	...	...	...	...	...	704	8,404	...	8,404
Madras	...	...	9	...	...	1,092	441	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,542	...	1,542
Bombay	...	135	3,524	7	435	1,175	593	...	...	309	...	59	...	2	...	3	24	128	7	...	...	363	6,764	...	6,764
TOTAL	52	192	4,607	3,921	1,993	8,284	4,154	12,223	1,996	2,515	19	137	395	325	6,088	3,080	1,637	10,043	580	225	670	6,970	70,106	1,443	68,663

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	1,108	...	...	...	...	...	...	1,108	*159*	949
Central India	12,568	...	...	...	272	...	...	12,840	*8,033*	4,807
Coorg	3,348	1,129	—75	7	200	...	...	4,609	...	4,609
Baluchistan	147	8,087	...	...	...	2,133	...	10,367	...	10,367
Upper Burma	14,552	39,503	4,023	3,657	...	...	...	61,735	...	61,735
Assam	83,166	...	...	...	...	...	...	83,166	...	83,166
Punjab	7,940	...	...	...	...	206	...	8,146	...	8,146
Bombay	...	...	20	...	...	...	...	20	...	20
TOTAL	122,829	48,719	3,968	3,664	472	2,339	...	181,991	*8,192*	173,799

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	5,966	...	...	...	...	...	...	5,966	*404*	5,562
Central India	12,305	...	...	...	265	118	...	12,688	*827*	11,861
Coorg	638	3,993	...	3,100	...	...	43	7,774	...	7,774
Baluchistan	1,476	3,418	...	...	...	657	...	5,551	...	5,551
Upper Burma	14,229	31,134	2,142	1,338	...	16	...	48,859	...	48,859
Lower Burma	...	...	1,361	...	...	...	...	1,361	...	1,361
Assam	4,661	...	...	...	...	...	...	4,661	...	4,661
Punjab	324	...	...	...	...	...	...	324	...	324
Bombay	...	...	200	...	...	...	...	200	...	200
TOTAL	39,599	38,545	3,703	4,438	265	791	43	87,384	*1,231*	86,153

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Petroleum operations.	Coal operations.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	14	...	...	418	...	...	...	...	...	2,355	2,787	*2,787*	...
Coorg	...	...	...	3,008	2	...	...	...	...	443	3,453	*2,243*	1,210
Baluchistan	413	...	...	238	22	...	...	2,383	34	125	3,215	...	3,215
Upper Burma	966	...	...	798	...	...	...	...	...	1,861	3,625	...	3,625
Lower Burma	...	...	...	...	...	...	232	...	...	...	232	...	232
Punjab	...	...	...	2,309	...	...	...	...	...	...	2,309	...	2,309
Bombay	...	...	...	535	...	1,329	70	...	...	...	1,934	...	1,934
TOTAL	1,393	...	...	7,306	24	1,329	302	2,383	34	4,784	17,555	*5,030*	12,525

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	45	...	...	278	...	...	...	...	34	357	*357*	...
Coorg	...	...	...	2	...	...	...	...	106	108	*2*	106
Baluchistan	...	...	...	713	37	...	...	...	3	753	...	753
Upper Burma	...	...	...	22	...	...	...	...	1,667	1,689	...	1,689
Bombay	...	...	...	40	...	277	16	...	32	365	...	365
TOTAL	45	...	...	1,055	37	277	16	...	1,842	3,272	*359*	2,913

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Postal.	Telegraph.	Residences for Local Governments, etc.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Political Agencies	Excise.	Stamps and Stationery.	Treasury and Currency.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	4	...	...	...	92	26	260	927	...	...	2,948	...	...	...	17,410	765	13,960	12,703	1,291	2,040	...	272	929	732	54,359	*2,822*	51,537
Lower Burma	...	728	1,175	511	16,902	...	...	...	...	...	...	...	...	...	18,433	214	28,454	38,608	370	13,562	...	...	1,907	30,737	151,601	...	151,601
Assam	...	...	...	...	1,438	226	...	...	...	70	...	...	...	700	3,091	139	308	54	1,737	452	73	3,004	461	1,525	13,278	*2,150*	11,128
Bengal	...	9	...	...	1,776	414	...	12,397	36	...	1,092	15,217	...	1,675	11,205	641	3,331	4,469	12,877	10,135	91	...	1,064	1,905	78,334	*2,162*	76,172
N.-W. P. and Oudh	...	...	...	...	1,425	227	...	21,487	145	...	895	...	...	1,264	9,694	335	12,716	8,500	6,072	7,594	117	145	1,221	114	71,951	*6,144*	65,807
Punjab	...	...	...	...	623	440	...	8,315	10	211	226	...	388	981	4,859	977	7,373	5,245	21,389	3,074	...	...	3,021	648	57,780	*3,348*	54,432
Madras	120	...	...	...	2,201	1,449	...	34,137	51	19	713	4,077	430	595	9,755	887	12,405	7,670	20,156	1,050	5,191	660	5,415	375	107,356	*—96*	107,452
Bombay	701	210	...	...	2,352	228	...	25,431	...	978	1,666	...	...	82	7,140	3,243	26,062	12,029	7,623	10,579	204	602	2,515	354	101,999	*6,123*	95,876
TOTAL	825	947	1,175	511	26,809	3,010	260	102,694	242	1,278	7,540	19,294	818	5,297	81,587	7,201	104,609	89,278	71,515	48,486	5,676	4,683	16,533	36,390	636,658	*22,653*	614,005

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Postal.	Telegraph.	Residences for Local Governments.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Excise.	Stamps and Stationery.	Treasury and Currency.	Political Agencies.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Marine.	Government Experimental Farms.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	9	...	...	..	400	74	316	535	...	1	...	14	...	116	1,121	355	1,283	2,075	88	130	...	9	1,370	...	...	2	7,898	*9*	7,889
Lower Burma	...	484	393	587	987	142	...	...	...	...	...	...	66	...	2,955	900	1,977	1,448	456	529	...	...	889	15	...	5,263	17,091	...	17,091
Assam	5	...	...	...	424	85	...	...	...	...	...	...	50	1,835	...	462	752	344	547	55	...	25	1,172	...	...	1,223	6,979	*4*	6,975
Bengal	...	456	...	...	2,025	1,259	...	1,846	49	267	29	...	...	188	4,526	2,534	3,919	2,272	1,949	7,135	36	...	1,008	...	...	2,475	31,973	*1,075*	30,898
N.-W. P. and Oudh	...	...	...	...	1,217	274	...	8,485	167	761	...	...	...	1,354	1,920	1,086	1,952	7,586	2,362	1,482	9	139	686	...	161	331	29,972	*1,019*	28,953
Punjab	...	...	...	...	1,127	486	...	3,578	153	286	...	60	106	1,382	999	1,211	4,988	5,046	880	497	...	93	1,321	...	...	937	23,150	...	23,150
Madras	...	...	...	...	3,639	371	..	2,042	76	211	...	243	5	408	374	1,590	1,250	661	1,470	2,135	151	266	5,546	...	...	1,154	21,592	*151*	21,441
Bombay	165	646	...	...	3,487	280	...	8,970	...	576	...	...	435	2,045	3,296	3,147	2,032	4,700	2,552	3,597	12	131	1,314	18	...	1,017	38,414	*398*	38,016
TOTAL	179	1,580	393	587	13,306	2,971	316	25,456	445	2,102	29	317	662	7,328	15,191	11,285	18,153	24,132	10,304	15,560	208	603	13,306	33	161	12,462	177,609	*2,050*	174,413

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	14,012	18,194	...	...	...	...	1,164	...	...	33,370	*2,141*	31,229
Lower Burma	10,916	7,153	344	3,011	...	...	...	...	...	21,424	...	21,424
Assam	1,168	57,520	...	24	215	...	1,751	...	...	60,678	*373*	60,305
Bengal	20,082	6,990	...	...	...	...	...	...	...	27,072	*847*	26,225
N.-W. P. and Oudh	11,199	...	...	...	3,654	...	2,155	...	...	17,008	*179*	16,829
Punjab	21,989	8,420	...	...	...	...	3,062	...	...	33,471	*2,522*	30,949
Madras	10,570	...	...	...	...	...	...	...	...	10,570	...	10,570
Bombay	3,488	8,677	127	...	...	...	415	...	...	12,707	*156*	12,551
TOTAL	93,424	106,954	471	3,035	3,869	...	8,547	...	...	216,300	6,218	210,082

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	26,718	20,902	...	...	1,224	...	212	...	...	49,056	*109*	48,947
Lower Burma	39,617	16,369	1,671	2,723	...	...	...	...	...	60,380	...	60,380
Assam	9,097	25,834	606	...	1,664	...	4,129	...	...	41,330	*651*	40,679
Bengal	49,419	7,002	...	...	...	...	192	...	...	56,613	*38*	56,575
N.-W. P. and Oudh	73,930	6	78	...	8,330	...	3,020	515	...	85,879	*1,817*	84,062
Punjab	51,145	20,350	6	11,391	...	...	3,385	...	...	86,277	*59*	86,218
Madras	15,531	...	...	...	...	...	...	...	...	15,531	...	15,531
Bombay	57,312	18,481	4,596	115	...	...	1,017	75	...	81,596	*9*	81,587
TOTAL	322,769	108,944	6,957	14,229	11,218	...	11,955	590	...	476,662	2,683	473,979

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	16	...	...	9,197	767	...	...	56	...	10,036	*9,238*	798
Lower Burma	...	...	...	96	...	300	778	...	512	1,686	...	1,686
Assam	...	...	...	2,122	46	...	...	...	89	2,257	*491*	1,766
Bengal	...	...	...	...	...	334	37	...	180	551	*37*	514
N.-W. P. and Oudh	8,219	...	...	5,501	30	...	...	...	1,429	15,179	*3,327*	11,852
Punjab	179	50	...	14,110	7,354	...	...	...	1,726	23,419	*22,622*	797
Madras	458	...	...	...	...	...	...	...	...	458	...	458
Bombay	30	1,060	...	35	137	645	...	...	2,736	4,643	*19*	4,624
TOTAL	8,902	1,110	...	31,061	8,334	1,279	815	56	6,672	58,229	*35,734*	22,495

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	77	...	...	...	...	694	771	*703*	68
Lower Burma	...	...	...	...	...	73	1,170	...	513	1,756	...	1,756
Assam	...	...	...	50	...	...	...	...	363	413	...	413
Bengal	...	...	...	...	...	1,394	...	...	4,705	6,099	...	6,099
N.-W. P. and Oudh	1,320	...	...	61	...	...	...	...	79	1,460	*107*	1,353
Punjab	1,039	3,115	...	209	...	...	...	...	134	4,497	*3*	4,494
Madras	1,737	...	...	...	51	...	...	...	...	1,788	...	1,788
Bombay	...	49	...	6	13	248	119	...	2,504	2,939	...	2,939
TOTAL	4,096	3,164	...	403	64	1,715	1,289	...	8,992	19,723	*813*	18,910

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	47	...	...	...	47	...	47
Central Provinces	...	...	...	...	...	...	...	...	324	...	...	324	...	324
Upper Burma	...	...	...	...	...	...	...	...	203	...	...	203	...	203
Lower Burma	...	...	...	...	...	...	10	...	1,932	1,643	...	3,585	...	3,585
Assam	...	...	...	...	...	...	...	8	4	256	...	268	...	268
N.-W. P. and Oudh	...	...	...	...	...	...	...	8,887	11,022	93	...	20,002	5,650	14,352
Punjab	...	388	...	200	...	...	...	3,609	3,650	1,587	...	9,434	...	9,434
Madras	...	...	...	...	...	...	...	...	...	...	828	828	...	828
Bombay	...	7	...	...	...	...	...	6,550	2,699	...	32	9,288	...	9,288
TOTAL	...	395	...	200	...	...	10	19,101	19,834	3,579	860	43,979	5,650	38,329

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	27	...	11	...	...	38	...	38
Lower Burma	...	...	...	...	...	...	...	51	116	92	...	259	...	259
Assam	...	...	...	...	...	...	...	...	...	169	...	169	...	169
N.-W. P. and Oudh	...	...	...	...	...	...	...	2,679	2,994	289	44	6,006	*184*	5,822
Punjab	...	1,915	90	7	535	...	1	4,345	1,621	1,810	...	10,324	...	10,324
Bombay	...	...	...	...	...	...	...	290	246	...	45	581	...	581
TOTAL	...	1,915	90	7	535	...	28	7,365	4,988	2,360	89	17,377	*184*	17,193

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	116	...	...	...	...	...	...	...	...	116	...	116
Coorg	407	...	32	...	...	316	...	147	...	...	902	...	902
Central Provinces	384	12,806	...	...	...	...	...	348	...	...	13,538	...	13,538
Upper Burma	20	...	...	...	...	...	...	...	...	...	20	...	20
Lower Burma	13,687	10,203	...	1,672	...	...	...	...	...	...	25,562	...	25,562
Assam	1,941	31,169	...	...	...	635	...	552	...	...	34,297	...	34,297
N.-W. P. and Oudh	26,536	20,859	4,923	207	...	...	...	82	...	...	52,607	797	51,810
			1,161										
Punjab	4,713				4,673	64	...	1,164	...	...	11,775	...	11,775
Madras	148	...	46	...	...	295	...	...	...	...	489	19	470
Bombay	9,401	17,920	2,182	1,738	...	344	...	434	...	...	32,019	...	32,019
TOTAL	57,237	105,034			4,673	1,654	...	2,727	...	...	171,325	816	170,509

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	200	970	...	...	...	...	...	...	...	...	1,170	...	1,170
Coorg	...	...	1,060	...	...	30	...	66	...	5	1,161	...	1,161
Central Provinces	2,012	2,288	...	...	...	...	...	...	...	...	4,300	...	4,300
Upper Burma	...	...	80	...	...	...	...	...	...	...	80	...	80
Lower Burma	4,517	3,472	...	101	...	...	...	...	...	...	8,090	...	8,090
Assam	130	22,566	...	273	...	299	...	1,204	...	...	24,472	...	24,472
N.-W. P. and Oudh	65,089	10,664	2,984	15	...	...	...	261	53	...	79,066	374	78,692
			18,597										
Punjab	14,226				1,789	743	...	2,965	...	...	38,320	...	38,320
Madras	1,382	...	164	...	...	...	681	...	...	...	2,227	...	2,227
Bombay	21,111	25,829	10,782	322	...	1,368	...	409	...	...	59,821	...	59,821
TOTAL	108,667	100,167			1,789	2,440	681	4,905	53	5	218,707	374	218,333

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	75	46	...	...	...	...	7	128	...	128
Central Provinces	1	...	...	...	...	...	...	...	...	1	...	1
Upper Burma	...	...	2,926	25	...	...	...	...	...	2,951	...	2,951
Lower Burma	436	...	8,770	825	...	1,771	...	...	370	12,172	...	12,172
Assam	...	...	354	2,636	260	...	...	...	1,011	4,261	...	4,261
N.-W. P. and Oudh	7	...	...	27	...	...	...	...	42	76	76	...
Punjab	1,420	...	54	1,559	1,823	...	...	2	487	5,345	...	5,345
Madras	...	...	...	...	13	...	...	...	...	13	...	13
Bombay	...	...	...	4,587	...	2	...	...	...	4,589	...	4,589
TOTAL	1,864	...	12,179	9,705	2,096	1,773	...	2	1,917	29,536	76	29,460

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	3	15	...	...	...	...	34	52	...	52
Lower Burma	1,175	...	814	70	...	640	...	...	...	2,699	...	2,699
Upper Burma	...	...	11	...	...	...	...	...	...	11	...	11
Assam	...	...	248	482	144	...	...	...	728	1,602	...	1,602
Central Provinces	...	...	...	7	...	...	...	...	...	7	...	7
N.-W. P. and Oudh	280	...	...	...	519	...	...	...	919	1,718	50	1,668
Punjab	382	924	...	2,821	135	...	...	...	317	4,579	...	4,579
Madras	...	...	...	5	...	...	...	...	...	5	...	5
Bombay	...	...	...	711	...	16	...	...	...	727	...	727
TOTAL	1,837	924	1,076	4,111	798	656	...	...	1,998	11,400	50	11,350

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Customs.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies	Land Revenue.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Khorasan	...	...	...	...	...	263	...	...	...	...	...	...	...	...	...	...	263	...	263
Baluchistan	487	...	...	...	...	716	1,038	35	...	...	...	49	...	...	...	137	2,462	...	2,462
TOTAL	487	...	...	...	...	979	1,038	35	...	...	...	49	...	...	...	137	2,725	...	2,725

NO. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residencies and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	73	...	...	...	...	...	...	...	38	206	...	...	...	...	15	...	145	31	...	264	17	789	...	789
TOTAL	...	73	...	...	...	...	...	...	...	38	206	...	...	...	...	15	...	145	31	...	264	17	789	...	789

NO. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATIONS.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	44	...	...	...	...	...	...	44	...	44
TOTAL	44	...	...	...	...	...	...	44	...	44

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Mysore	...	...	...	...	...	...	503	503	...	503
Baluchistan	140	...	...	14	76	...	2	232	...	232
TOTAL	140	...	...	14	76	...	505	735	...	735

NO. 62Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	146	...	...	...	...	146	...	146
TOTAL	...	...	...	146	...	...	...	...	146	...	146

No. 62Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	333	...	...	...	6	339	...	339
TOTAL	...	...	...	333	...	...	...	6	339	...	339

No. 62Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	...	...	...	...	...	...	...	...	1,936	1,936	...	1,936
Bengal	...	...	...	...	...	200	...	...	...	...	...	200	...	200
N.-W. P. and Oudh	171	...	...	...	334	...	...	...	...	...	425	930	...	930
Madras	...	3,945	...	...	...	...	...	...	...	...	...	3,945	...	3,945
TOTAL	171	3,945	...	...	334	200	...	...	...	...	2,361	7,011	...	7,011

No. 62Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	200	...	...	...	...	...	...	...	1,085	1,285	...	1,285
N.-W. P. and Oudh	1,553	...	...	...	1,883	...	...	...	...	...	1,801	5,237	...	5,237
Madras	...	857	...	...	...	...	...	...	...	...	...	857	...	857
TOTAL	1,553	857	200	...	1,883	...	...	...	...	...	2,886	7,379	...	7,379

No. 62Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	680	...	...	...	...	...	...	2,088	2,768	...	2,768
N.-W. P. and Oudh	...	...	156	...	467	...	...	67	...	433	1,123	...	1,123
Madras	459	...	...	...	...	15	...	...	...	...	474	...	474
TOTAL	459	...	836	...	467	15	...	67	...	2,521	4,365	...	4,365

No. 62Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	1,501	...	...	...	...	469	...	...	...	1,106	3,076	...	3,076
N.-W. P. and Oudh	...	786	426	...	301	...	...	56	...	263	1,832	...	1,832
Madras	10,511	...	...	...	...	113	...	...	...	...	10,624	...	10,624
TOTAL	12,012	786	426	...	301	582	...	56	...	1,369	15,532	...	15,532

No. 62Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	311	311	...	311
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	3,433	3,433	...	3,433
Madras	375	...	...	17,612	1,028	...	...	...	...	19,015	...	19,015
TOTAL	375	...	...	17,612	1,028	...	...	...	3,744	22,759	...	22,759

No. 62Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	2,500	...	...	...	360	...	...	...	...	2,860	...	2,860
N.-W. P. and Oudh	...	...	...	1,300	167	...	...	...	6,020	7,487	...	7,487
Madras	11	...	...	22	...	...	...	...	...	33	...	33
Bombay	...	...	...	...	...	...	...	...	4	4	...	4
TOTAL	2,511	...	...	1,322	527	...	...	...	6,024	10,384	...	10,384

No. 62Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Telegraph.	Law and Justice.	Ecclesiastical.	Excise.	Land Revenue.	Postal.	Administration.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	Registration.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Ex.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	...	42	...	...	...	...	42	...	42
Central India	...	...	...	...	...	...	...	...	...	35	...	...	...	314	...	349	...	349
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	40	...	...	40	...	40
Upper Burma	...	...	...	...	..	...	...	...	...	...	...	130	...	...	...	130	...	130
Lower Burma	...	...	...	...	...	...	...	...	...	...	6	40	...	...	...	46	...	46
Bengal	1,147	6,252	34	540	1,107	532	3,773	...	3,353	2,110	233	903	3,867	3,708	43	27,602	...	27,602
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	2,549	274	...	60	...	2,883	...	2,883
Madras	...	...	...	...	...	...	149	...	...	...	2,330	2,478	397	6,402	...	11,756	4	11,752
Bombay	...	...	...	...	...	...	...	198	...	...	5,686	224	...	94	...	6,202	...	6,202
TOTAL	1,147	6,252	34	540	1,107	532	3,922	198	3,353	2,145	10,84 6	4,049	4,304	10,578	43	49,050	4	49,046

No. 62Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Customs.	Opium.	Telegraph.	Law and Justice.	Ecclesiastical.	Excise.	Land Revenue.	Postal.	Administration.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	Registration.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana				...				...	...	...	...	...	47	15	...	...		62	...	62
Central India	...	...	...	...	...	...	...	...	...	...	...	34	...	...	...	83	...	117	...	117
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	146	...	...	146	...	146
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	11	28	...	...	...	39	...	39
Bengal	16	53	158	1,664	371	17	396	486	2,860	6	2,451	863	1,792	210	1,964	2,674	17	15,998	...	15,998
N.-W. P. and Oudh	...		...	...	...	...	...	...	...	...	...	...	6,161	262	...	71	...	6,494	...	6,494
Madras	...	...	...	...	...	...	...	...	29	...	...	...	802	1,998	115	5,741	...	8,685	...	8,685
Bombay	...	...	...	...	...	...	...	...	38	...	...	...	6,259	73	...	50	...	6,420	...	6,420
TOTAL	16	53	158	1,664	371	17	396	486	2,927	6	2,451	897	15,072	2,587	2,225	8,619	17	37,962	...	37,962

No. 62Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces . .	333	...	122	...	...	...	...	135	...	...	590	...	590
Upper Burma . . .	...	...	...	2,891	2,103	51	25	1,370	...	52	6,492	...	6,492
Lower do. . . .	...	...	...	2,995	1,845	237	20	314	...	103	5,514	...	5,514
Assam	...	...	...	...	...	...	...	...	...	225	225	...	225
Bengal	13,134	23,938	8,287	5,075	52,885	772	80	1,215	917	3,140	109,443	...	109,443
N.-W. P. and Oudh . .	45	1,343	893	272	1,575	9	...	262	...	110	4,509	...	4,509
Madras	18,515	5,621	821	5,981	16,453	862	18	184	19	4,339	52,813	90	52,723
Bombay	147	748	375	2,931	4,782	20	...	6,386	...	115	15,504	...	15,504
TOTAL .	32,174	31,650	10,498	20,145	79,643	1,951	143	9,866	936	8,084	195,090	90	195,000

No. 62Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and OTHER WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India . . .	...	...	...	26	18	...	...	...	...	1	45	...	45
Rajputana	...	...	...	...	...	...	...	60	...	...	60	...	60
Central Provinces . .	929	3,313	3,051	553	...	215	...	479	1,178	...	9,718	...	9,718
Upper Burma . . .	...	...	...	2,417	923	...	...	296	...	...	3,636	...	3,636
Lower do. . . .	...	...	...	3,236	1,754	66	128	365	...	...	5,549	...	5,549
Bengal	87,974	48,108	28,188	29,555	17,371	4,904	81	4,181	2,577	2,144	225,083	...	225,083
N.-W. P. and Oudh . .	1,064	13,729	10,407	3,337	1,404	196	...	715	...	183	31,035	...	31,035
Madras	153,774	25,447	16,997	13,014	4,819	798	483	34	210	...	215,576	108	215,468
Bombay	1,391	6,541	11,038	20,767	1,410	1,189	...	6,390	...	86	48,812	...	48,812
TOTAL .	245,132	97,138	69,681	72,905	27,699	7,368	692	12,520	3,965	2,414	539,514	108	539,406

No. 62Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Conservancy.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	50	50	...	50
Central India	...	...	...	...	...	...	...	...	27	27	...	27
Central Provinces	...	...	...	2	466	8	...	...	...	476	...	476
Upper Burma	139	...	...	7,959	295	129	...	...	612	9,134	...	9,134
Lower do.	84	...	...	1,026	591	25	...	...	381	2,107	...	2,107
Bengal	...	170	...	...	15,257	692	...	...	710	16,829	...	16,829
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	52	52	...	52
Madras		190	4	5,812	1,450	102	5		1,663	9,226	...	9,226
Bombay	...	...	...	...	23,702	500	...	...	1,479	25,681	...	25,681
TOTAL	223	360	4	14,799	41,761	1,456	5	...	4,974	63,582	...	63,582

No. 62An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Conservancy.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	1	1	...	1
Central India	...	...	...	...	...	10	...	...	11	21	...	21
Central Provinces	...	5	...	159	545	...	...	...	23	732	...	732
Upper Burma	43	...	...	913	183	37	...	...	364	1,540	...	1,540
Lower do.	10	...	...	512	46	13	...	...	260	841	...	841
Bengal	...	5	593	...	1,334	350	...	...	959	3,241	...	3,241
N.-W. P. and Oudh	...	...	...	...	39	161	...	...	101	301	...	301
Madras		1		976	4,733	22	1,392		7,799	14,923		14,923
Bombay	...	...	...	...	12,087	9	...	...	371	12,467	...	12,467
TOTAL	53	11	593	2,560	18,967	602	1,392	...	9,889	34,067	...	34,067

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section L.—Army.

Revenue *Rx.* 850,226. Expenditure *Rx.* 23,253,597.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	759,876	18,602,533
„ Non-Effective .	63	Ditto ditto . .	174	...	90,350	4,651,064
	63A	Detailed Account of Receipts . . .	176	850,226	...	...
	63B	Detailed Account of Charges . . .	179	23,253,597	...	...
	64	Statement of Established Strength . .	186	...	...	...
		Total .		...	850,226	23,253,597

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1894.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
III	Regimental Pay, Allowances, and Charges	176	5,891	4,769	1,358	12,018	...	...	12,018
IV	Commissariat Establishments, Supplies, and Services	176	375,890	45,280	22,537	443,707	...	...	443,707
V	Remount and Veterinary Establishments, Supplies, and Services	176	3,844	4,873	2,963	11,680	...	...	11,680
VI	Clothing Establishments, Supplies, and Services	176	44,794	18,717	12,191	75,702	8,920	5,797	90,419
VII	Barrack Establishments, Supplies, and Services	177	695	845	733	2,273	...	...	2,273
IX	Medical Establishments, Supplies, and Services	177	13,521	20,322	7,996	41,839	...	...	41,839
X	Ordnance Establishments, Stores, and Camp Equipage	177	38,603	27,828	23,654	90,085	8,646	5,619	104,350
XII	Education	177	1,210	56	34	1,300	...	...	1,300
XIII	Sea Transport Charges	178	1,314	742	835	2,891	21,982	14,285	39,158
XIV	Miscellaneous Services	178	9,488	2,526	973	12,987	88	57	13,132
	TOTAL EFFECTIVE SERVICES		495,250	125,958	73,274	694,482	39,636	25,758	759,876
	NON-EFFECTIVE SERVICES.								
XVI	Rewards for Military Services	178	976	47	31	1,054	...	...	1,054
XVIII	Military Pensions to Natives	178	1	73	...	74	...	...	74
XIX	Widows' Pensions and Compassionate Allowances	178	42,544	15,743	14,346	72,633	10,055	6,534	89,222
	TOTAL NON-EFFECTIVE SERVICES		43,521	15,863	14,377	73,761	10,055	6,534	90,350
	TOTAL ARMY RECEIPTS . *Rx.*		538,771	141,821	87,651	768,243	49,691	32,292	850,226

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Exchange on Charges in England.	Total India and England.
							Stores.	Other Charges.		
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	179	286,999	126,098	114,157	527,254	...	...	...	527,254
2	Administrative Staff	179	104,058	50,813	45,216	200,087	...	...	...	200,087
3	Regimental Pay, Allowances, and Charges	180	4,819,456	1,516,840	1,553,330	7,889,626	...	1,070,454	695,651	9,655,731
4	Commissariat Establishments, Supplies, and Services	181	1,994,400	842,049	566,306	3,402,755	30,864	...	20,057	3,453,676
5	Remount and Veterinary Establishments, Supplies, and Services	182	180,534	56,337	60,697	297,568	...	...	...	297,568
6	Clothing Establishments, Supplies, and Services	182	174,184	48,321	20,074	242,579	200,699	...	130,427	573,705
7	Barrack Establishments, Supplies, and Services	182	136,473	51,091	43,048	230,612	...	...	...	230,612
8	Administration of Martial Law	182	22,589	9,289	8,901	40,779	...	...	...	40,779
9	Medical Establishments, Supplies, and Services	182	415,601	157,573	149,264	722,438	26,494	5,467	20,770	775,169
10	Ordnance Establishments, Stores, and Camp Equipage	183	494,151	132,228	203,695	830,074	547,202	10,062	362,147	1,749,485
11	Ecclesiastical	183	17,123	5,371	5,924	28,418	...	...	...	28,418
12	Education	183	26,566	15,674	5,678	47,918	...	...	...	47,918
13	Sea Transport Charges	184	9,600	20,654	30,085	60,339	...	271,984	176,753	509,076
14	Miscellaneous Services	184	249,209	58,091	17,888	325,188	...	4,444	2,888	332,520
15	Volunteer Corps	184	84,169	57,105	36,172	177,446	...	...	...	177,446
			9,015,112	3,147,534	2,860,435	15,023,081	805,259	1,362,411	1,408,693	18,599,444
	UNADJUSTED EXPENDITURE	185	—2,980	6,457	—388	3,089	...	...	...	3,089
	TOTAL EFFECTIVE SERVICES		9,012,132	3,153,991	2,860,047	15,026,170	805,259	1,362,411	1,408,693	18,602,533
							2,167,670			
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	9,150	1,527	1,050	11,727	...	11	7	11,745
17	Military Pensions to Europeans	185	49,931	48,561	17,092	115,584	...	2,155,127	1,400,542	3,671,253
18	Military Pensions to Natives	185	359,245	243,930	122,656	725,831	...	...	...	725,831
19	Widows' Pensions and Compassionate Allowances	185	9,840	9,980	5,294	25,114	...	94,984	61,727	181,825
20	Departmental Pensions	185	29,942	14,550	15,918	60,410	...	...	...	60,410
	TOTAL NON-EFFECTIVE SERVICES		458,108	318,548	162,010	938,666	...	2,250,122	1,462,276	4,651,064
	TOTAL ARMY CHARGES . *Rx.*		9,470,240	3,472,539	3,022,057	15,964,836	805,259	3,612,533	2,870,969	23,253,597
							4,417,792			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1894.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT III.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,242	237	293	1,772
Unclaimed Balances of Deserters and others	14	8	12	34
Hutting Money	...	26	...	26
Miscellaneous	4,635	4,498	1,053	10,186
TOTAL . *Rx.*	5,891	4,769	1,358	12,018
RECEIPTS UNDER GRANT IV.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	42,977	26,827	16,158	85,962
Sale of Malt Liquor	281,737	8,271	1,679	291,687
Sale of Rum	14,707	1,872	1,333	17,912
Recoveries on account of Dairy Farms	869	47	173	1,089
Value of Stores issued to other Departments	5,232	2,250	...	7,482
Miscellaneous	5,534	3,994	2,398	11,926
Recoveries on account of Table Money, etc., in Inland Steamers	33	103	...	136
Cattle Farms	2,659	124	...	2,783
Receipts on account of Kheddas	11,216	...	...	11,216
Sale of Transport Cattle	2,220	556	229	3,005
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	5,148	1,175	548	6,871
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	49	56	19	124
Receipts in connection with Grass Cultivation	3,509	5	...	3,514
TOTAL *Rx.*	375,890	45,280	22,537	443,707
RECEIPTS UNDER GRANT V.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	790	42	883	1,715
Sale of Regimental Cast Horses	2,744	3,540	612	6,896
Sale of Chargers selected by Officers	5,212	1,216	1,139	7,567
Rent of Lands	...	...	184	184
Value of Stores issued to other Departments	...	1	...	1
Miscellaneous	—4,982	74	145	—4,683
TOTAL . *Rx.*	3,844	4,873	2,963	11,680
RECEIPTS UNDER GRANT VI.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, etc.	9,251	4,086	2,022	15,359
Sale of Necessaries	33,056	12,238	10,095	55,389
Hyderabad Contingent	...	1,552	...	1,552
Value of Stores issued to other Departments	2,238	522	...	2,760
Miscellaneous	249	319	74	642
TOTAL IN INDIA . *Rx.*	44,794	18,717	12,191	75,702
IN ENGLAND: Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . *£*				8,920
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . *Rx.*				5,797
TOTAL . *Rx.*				90,419

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1894 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT VII.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Barrack and Hospital Furniture, Bedding, etc.	544	587	443	1,574
Recoveries for damaged or deficient Barrack Furniture, Utensils, etc.	126	13	138	277
Value of Stores issued to other Departments	1	85	...	86
Miscellaneous	24	160	152	336
TOTAL . Rx.	695	845	733	2,273
RECEIPTS UNDER GRANT IX.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	2,329	1,155	277	3,761
Stoppages from Officers for Men in Hospitals	47	28	153	228
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	110	110
Value of Stores issued to other Departments	10,003	18,873	7,061	35,937
Miscellaneous	1,142	266	395	1,803
TOTAL . Rx.	13,521	20,322	7,996	41,839
RECEIPTS UNDER GRANT X.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	46,302	10,903	17,520	74,725
Work executed in Manufacturing Departments	4	133	...	137
Value of Stores issued to other Departments	—10,904	9,141	—2,199	—3,962
Hyderabad Contingent	...	6,481	7,244	13,725
Miscellaneous	3,201	1,170	1,089	5,460
TOTAL IN INDIA . Rx.	38,603	27,828	23,654	90,085
IN ENGLAND:				
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Military Stores, etc., Ordnance and Miscellaneous . £				8,646
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				5,619
TOTAL : Rx.				104,350
RECEIPTS UNDER GRANT XII.				
EDUCATION.				
Receipts for Damaged Library Books	2	...	...	2
Receipts from Schools, etc.	1,097	54	34	1,185
Miscellaneous	111	2	...	113
TOTAL . Rx.	1,210	56	34	1,300

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1894—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT XIII.				
SEA TRANSPORT CHARGES.				
Table Money	497	452	198	1,147
Passage Money	75	5	...	80
Recoveries of Table Money, etc., in H. M.'s Indian Troopships	718	285	637	1,640
Miscellaneous	24	...	...	24
TOTAL IN INDIA . Rx.	1,314	742	835	2,891
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, etc. £			21,796	
Passage of Officers and Troops:				
Recoveries on account of messing „			186	
				21,982
EXCHANGE ON RECEIPTS IN ENGLAND Rx.				14,285
TOTAL . Rx.				39,158
RECEIPTS UNDER GRANT XIV.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	3,343	1,687	582	5,612
Fines and Penalties	...	...	4	4
Miscellaneous	6,145	839	387	7,371
TOTAL IN INDIA . Rx.	9,488	2,526	973	12,987
IN ENGLAND				
Rent of Land at Alexandria and Port Said belonging to the Indian Government . £				88
Exchange on receipts in England . . . . . Rx.				57
TOTAL . Rx				13,132
RECEIPTS UNDER GRANT XVI.				
REWARDS FOR MILITARY SERVICES.				
Decorations and Medals	976	47	31	1,054
RECEIPTS UNDER GRANT XVIII.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	1	73	...	74
RECEIPTS UNDER GRANT XIX.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	42,544	15,743	14,336	72,623
Artillery Charitable Fund Recoveries	...	...	10	10
TOTAL IN INDIA . Rx.	42,544	15,743	14,346	72,633
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . . . . . £				10,055
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				6,534
TOTAL . Rx.				89,222
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	538,771	141,821	87,651	768,243
IN ENGLAND . . . . . £				49,691
EXCHANGE . . . . . Rx.				32,292
TOTAL . Rx.				850,226

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1894.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	25,064	9,167	12,168	46,399
Adjutant General's Department	27,787	10,528	11,799	50,114
Artillery Branch	9,667	3,189	2,241	15,097
Cavalry Branch	3,836	79	222	4,137
Musketry Inspection	15,258	4,461	5,448	25,167
Quarter Master General's Department	18,892	9,493	9,828	38,213
Quarter Master General's Department, Intelligence Branch	14,808	2,765	47	17,620
Gymnastic Instruction	2,263	243	1,761	4,267
Army Signalling	1,618	66	1,668	3,352
District Command and Staff	86,319	57,856	45,860	190,035
Garrison and Station Staff	36,862	16,111	9,636	62,609
Hill Sanitaria	19,471	2,282	5,869	27,622
Miscellaneous Depôts	...	4,375	7,043	11,418
Staff of Local Forces	10,312	...	47	10,359
Bazar Establishment	160	...	3	163
Station Conservancy	14,416	5,483	517	20,416
Staff, Miscellaneous	266	...	...	266
TOTAL . Rx.	286,999	126,098	114,157	527,254
GRANT 2.				
ADMINISTRATIVE STAFF.				
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	8,128	3,163	4,700	15,991
Accountant General, Military Department	16,747	...	—14	16,733
Controller of Military Accounts—				
Central Branch	15,118	5,218	5,290	25,626
Accounts Branch	7,561	2,579	3,464	13,604
Pay Branch	23,042	9,988	9,416	42,446
Commissariat Branch	18,485	6,462	7,644	32,591
Commissariat Branch, Rangoon	...	6,745	...	6,745
Ordnance and Clothing Branch	9,098	5,731	4,513	19,342
Circle Pay Offices	33	1,785	5,279	7,097
Pension Pay Offices and Pension Payments	1,357	7,006	2,321	10,684
Inspection, Special Duties and Probationers	4,313	1,753	1,933	7,999
Officers in charge, Treasure Chest	176	383	670	1,229
TOTAL . Rx.	104,058	50,813	45,216	200,087

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Artillery	572,952	177,331	244,307	994,590
Cavalry	250,118	91,448	46,653	388,219
Engineers	6,115	1,156	856	8,127
Sub-Marine Mining	2,531	4,073	8,431	15,035
Infantry	1,568,265	483,635	444,230	2,496,130
Invalid and Veteran Establishment	2,339	4,227	...	6,566
Staff Corps	8,074	3,227	6,168	17,469
General List, Cavalry	734	856	8	1,598
General List, Infantry	1,901	2,022	1,291	5,214
Unattached Officers	6	...	269	269
General Officers unemployed	1,312	2,685	...	3,997
Colonels' Allowances	1,915	*—5,290*	689	*—2,686*
Recruiting Rewards, etc.	838	926	1,173	2,937
Kit Money for Recruits on Enlistment	560	18	9	587
Annual Grant-in-aid of Half-mounting	630	142	47	819
Hutting Money	1,112	9	4	1,175
Marching Batta	438	139	135	712
Postage Charges	3,137	768	783	4,688
Incidental Charges of a regimental nature	5,069	1,406	1,432	7,907
Purchase of Books, etc.	4	...	87	91
	2,428,044	768,828	756,572	3,953,444
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India—			£	
For the year 1893-94			746,731	
Less—Refund of overpayment for the year 1892-93			*7,981*	
			738,750	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office			1,070	
				739,820
Furlough Allowances of Officers of the Indian Service				223,199
Furlough Allowances of Officers of British Regiments serving in India				95,365
Advances to Regiments proceeding to India				4,352
Pay and Allowances during Voyage of Regiments returning from India				5,858
Outfit Allowance to Officers on promotion to commissioned rank				550
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				280
Pay and Allowances of Second Lieutenants on appointment				1,030
			£	1,070,454
EXCHANGE ON CHARGES IN ENGLAND			Rx.	695,651
			TOTAL EUROPEAN ARMY Rx.	5,719,549
Native Army.				
Artillery	38,328	18	11,988	50,334
Body-Guard	5,944	2,946	5,005	13,895
Cavalry	941,439	66,063	254,534	1,262,036
Sappers and Miners	41,951	50,464	28,284	120,699
Sub-Marine Mining	700	753	1,454	2,907
Infantry	1,238,215	594,266	465,320	2,297,801
Recruiting Depôts	6,885	...	...	6,885
Hutting Money	10,207	6,909	5,091	22,207
Marching Batta	1,605	422	2,293	4,320
Incidental Charges of a regimental nature	3,366	1,779	1,531	6,676
Kit Money for Recruits on enlistment	21,388	10,036	8,656	40,080
Annual Grant-in-aid of Half-mounting	32,782	12,056	8,929	53,767
Postage Charges	2,489	676	757	3,922
Purchase of Books and Periodicals	...	3	4	7
Reserve Forces.				
Pay (including good-conduct pay) of the men of the Active Reserve	44,724	1,576	2,710	49,010
Pay (including good-conduct pay) of the men of the Garrison Reserve	320	24	157	501
Allowance for Road Expenses	1,069	21	45	1,135
TOTAL NATIVE ARMY. Rx.	2,391,412	748,012	796,758	3,936,182
TOTAL INDIA	4,819,456	1,516,840	1,553,330	7,889,626
TOTAL ENGLAND			£	1,070,454
TOTAL EXCHANGE			Rx.	695,651
			TOTAL Rx	9,655,731

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	26,270	6,189	5,624	38,083
Executive Establishments	130,674	66,003	47,674	244,351
Subordinate Establishment	99,924	44,444	29,447	173,815
Ambulance Transport	23,835	14,879	7,508	46,222
Khedda Establishment and Charges	8,813	...	...	8,813
Cattle Farm (Hissar)	3,247	...	12	3,259
Cattle Depôt (Hoonsoor)	1	838	...	839
Agent for Government Consignments, Calcutta	— *1,527*	...	...	—*1,527*
Supplies.				
Provisions for Europeans	392,517	190,224	148,949	731,690
Provisions for Natives	64,375	124,605	44,271	233,251
Compensation to Natives for dearness of Provisions	126,830	87,774	59,098	273,702
Compensation to Native Cavalry for dearness of Forage	6,069	...	25,874	31,943
Purchase of Reserve Stock	14,801	13,923	1,983	30,707
Malt Liquor purchased locally	300,973	7,661	8,445	317,079
Rum	6,429	2,836	...	9,265
Expenditure connected with Dairy Farms	531	323	745	1,599
Contingent Expenses	5	22	92	119
Services.				
Hire of Transport	27,329	28,407	4,953	60,689
Sea and Inland Water Charges	9,340	18,023	4,670	32,033
Railway Charges	286,621	53,045	73,638	413,304
Charges in connection with Grass Cultivation	56,929	4,949	88	61,966
Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	112,121	83,513	43,682	239,316
Purchase of Battery Bullocks and Elephants	...	...	26	26
Purchase and Repair of Gear for Battery Animals	396	215	18	629
Regimental Equipments and Camp Contingencies	7,836	2,071	1,875	11,782
Implements, Godown Furniture, and Contingencies	31,639	9,959	3,609	45,207
Freight Charges of Stores from England	290	152	51	493
Miscellaneous	13,309	820	20,406	34,535
Khedda Charges	2,741	...	...	2,741
Cattle Farm (Hissar)	5,045	...	114	5,159
Cattle Depôt (Hoonsoor)	...	1,111	...	1,111
Reserve of Fodder	9,740	...	...	9,740
Transport Branch.				
Depôt and Regimental:				
Purchase of Animals	20,036	8,480	241	28,757
Feed of Animals	136,880	60,001	22,750	219,631
Feed and Keep of Reserve Mules with Regiments and Batteries	3,479	...	...	3,479
Permanent Hired Transport	16,291	...	974	17,265
Purchase and Repair of Gear, Carts, and Equipments	35,764	7,946	5,531	49,241
Rent and Repairs of Buildings	245	7	...	252
Miscellaneous (including Clothing)	11,820	2,848	1,752	16,420
Ambulance Transport:				
Purchase of Animals	52	...	142	194
Feed of Animals	394	146	1,093	1,633
Purchase and Repair of Doolies, Gear, Carts, and Equipments	2,106	580	885	3,571
Miscellaneous (including Clothing)	227	55	86	368
Rent and Repairs of Buildings	3	...	...	3
TOTAL IN INDIA . Rx.	1,994,400	842,049	566,306	3,402,755
IN ENGLAND:				
Stores for India; Commissariat . . . £				30,864
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				20,057
TOTAL . Rx.				3,453,676

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued*.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	3,356	3	12	3,371
Establishments (Depôts)	15,424	6,691	4,299	26,414
Veterinary Inspection	4,407	2,978	2,386	9,771
Station Veterinary Hospitals	16,340	8,528	7,147	32,015
Veterinary Schools	34	...	196	230
Remount Depôt, Garden Reach	2,012	...	167	2,179
Purchase of Remounts	89,983	22,775	33,983	146,741
Feed of Cattle and Remounts	21,292	8,321	5,802	35,415
Miscellaneous	27,686	7,041	6,705	41,432
TOTAL . Rx.	180,534	56,337	60,697	297,568
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Superintending Establishments	4,829	4,459	...	9,288
Manufacturing and Store Establishment	3,692	1,946	...	5,638
Clothing Supplies and Services, Factories	100,644	14,602	664	115,910
Clothing Supplies and Services, Regimental	18,039	3,364	3,602	24,996
Compensation in lieu of Clothing	46,989	23,950	15,808	86,747
TOTAL IN INDIA . Rx.	174,184	48,321	20,074	242,579
IN ENGLAND:				
Stores for India:				
Clothing . . . £				200,699
EXCHANGE ON CHARGES IN ENGLAND . . Rx.				130,427
TOTAL . Rx.				573,705
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,529	42	3,571
Subordinate Establishments	42,376	16,455	5,234	64,065
Barrack Furniture	...	9,482	...	9,482
Barrack Bedding	23,272	5,209	24,440	52,921
Lighting Charges	24,279	7,089	6,030	37,398
Miscellaneous	46,546	9,327	7,302	63,175
TOTAL . Rx.	136,473	51,091	43,048	230,612
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	6,151	25	...	6,176
Judge Advocate General's Department, Circles	5,070	5,471	4,615	15,156
Miscellaneous	11,368	3,793	4,286	19,447
TOTAL . Rx.	22,589	9,289	8,901	40,779
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,806	74	115	10,995
Medical Establishments, Circle	...	6,410	6,407	12,817
Medical Establishments, Districts	242,646	92,584	90,839	426,069
Nursing Service	7,094	2,332	1,655	11,081
Army Hospital Corps	18,406	3,932	4,059	26,397
Medical Store Depôts	8,895	5,060	5,006	18,961
Followers' Hospitals	458	1,351	142	1,951
Miscellaneous	7,454	3,385	3,436	14,275
Medical Supplies	127,521	55,480	46,784	229,785
	423,280	170,608	158,443	752,331
Deduct—Value of Stores supplied to other Departments	*7,679*	*13,035*	*9,179*	*29,893*
TOTAL IN INDIA . Rx.	415,601	157,573	149,264	722,438
IN ENGLAND:			£	
Pay and Allowances of Surgeons on appointment, etc.			4,344	
Outfit allowance, passage to India, etc., of Lady Nurses on appointment			1,123	
Stores for India:				5,467
Medical				26,494
			£	31,961
EXCHANGE ON CHARGES IN ENGLAND			Rx.	20,770
			TOTAL . Rx.	775,169

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	24,315	5,963	6,069	36,347
Arsenals and Depôts	93,097	44,055	50,137	187,289
Manufacturing Establishments	120,625	23,346	50,781	194,752
Fort Armaments (including Harbour Defences, Bombay)	5,705	1,434	4,288	11,427
Local supplies of Stores for Arsenals and Depôts	75,389	29,056	37,590	142,035
Local supplies for Manufacturing Establishments	116,860	11,641	38,101	166,602
Repair of Harness and Saddlery with Corps	905	·387	469	1,761
Freight Charges of Stores from England	4,638	793	2,316	7,747
Freight Charges of Stores from Port to Port	281	2,869	2,443	5,593
Gymnasia Stores and Apparatus	125	43	205	373
Army Signalling Stores and Equipment	421	932	574	1,927
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the Corps of Sappers and Miners	3,339	2,798	2,299	8,436
Miscellaneous	14,083	3,952	5,408	23,443
Purchase and Repair of Camp Equipage	36,335	7,560	7,800	51,695
Purchase of Line Gear, etc.	7,309	9,004	5,387	21,700
	503,427	143,833	213,867	861,127
Deduct—Value of Stores supplied to other Departments	*9,276*	*11,605*	*10,172*	*31,053*
TOTAL IN INDIA . Rx.	494,151	132,228	203,695	830,074
IN ENGLAND:				
			£	
Pay and expenses of Military Officers on special duty			4,878	
Pay and expenses of Military Officers under technical instruction			2,792	
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure			2,392	
				10,062
Stores for India: Ordnance and Miscellaneous				547,202
			£	557,264
EXCHANGE ON CHARGES IN ENGLAND			Rx.	362,147
			TOTAL . Rx.	1,749,485
GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	858	...	...	858
Chaplains to the Army (Roman Catholic)	16,265	5,371	5,924	27,560
TOTAL . Rx.	17,123	5,371	5,924	28,418
GRANT 12. EDUCATION.				
Army Schools (European Army)	6,394	4,042	2,335	12,771
Garrison Instruction	5,239	1,088	1,468	7,795
Lawrence Military Asylum	12,649	...	1,442	14,091
Lower Orphan Schools	408	...	...	408
Donations, etc., to Educational Institutions	1,876	10,544	433	12,853
TOTAL . Rx.	26,566	15,674	5,678	47,918

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	8,658	20,401	14,095	43,154
Her Majesty's Indian Troop Ships	314	36	15,448	15,798
Medical Comforts, etc., to Troops proceeding by Sea	628	217	542	1,387
TOTAL IN INDIA . Rx.	9,600	20,654	30,085	60,339
IN ENGLAND:			£	
Indian Troop Service			266,603	
Passage of Officers and Troops, otherwise than in Troop Ships			5,381	
				271,984
EXCHANGE ON CHARGES IN ENGLAND			Rx.	176,753
			TOTAL . Rx.	509,076
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,857	...	1,857
Miscellaneous	249,209	56,234	17,888	323,331
TOTAL IN INDIA . Rx.	249,209	58,091	17,888	325,188
IN ENGLAND:			£	
Pay and Expenses of Military Officers studying the Russian language			1,915	
Expenses of Indian Native Officers attending the opening of the Imperial Institute as a Guard of Honour			2,145	
Expenses attending the Committee on the Administration of Cantonment Regulations			384	
				4,444
EXCHANGE ON CHARGES IN ENGLAND			Rx.	2,888
			TOTAL . Rx.	332,520
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	44,882	33,138	18,578	96,598
Capitation Grants	34,309	22,472	16,319	73,100
Miscellaneous	3,710	1,219	1,236	6,165
Volunteer Reserve Forces	1,268	276	39	1,583
TOTAL . Rx.	84,169	57,105	36,172	177,446
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	39	100	111	250
Victoria Cross	...	10	...	10
Annuities for Meritorious Services	48	28	...	76
Gratuities for Meritorious Services	...	...	9	9
Order of British India	3,198	976	625	4,799
Order of Merit	638	205	119	962
Annuities	147	33	44	224
Gratuities	319	166	142	627
Decorations and Medals	4,761	9	...	4,770
TOTAL IN INDIA . Rx.	9,150	1,527	1,050	11,727
IN ENGLAND:				
Cost of Medals			£	11
EXCHANGE ON CHARGES IN ENGLAND			Rx.	7
			TOTAL . Rx.	11,745

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	49,587	48,533	17,540	115,660
Wound Pensions	247	455	—455	247
Gratuities	97	—427	7	—323
TOTAL IN INDIA . Rx.	49,931	48,561	17,092	115,584
IN ENGLAND:				
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
			£	
For the year 1893-94			395,639	
In settlement of the year 1892-93			10,202	
			405,841	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service			1,706,428	
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments			27,738	
Compassionate Allowances of Officers removed from the Service, &c.			1,492	
Pensions of Non-Commissioned Officers and Soldiers			12,861	
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"			767	
			£	2,155,127
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,400,542
			TOTAL . Rx.	3,671,253
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	326,628	214,205	110,867	651,700
Gratuities	1,197	489	806	2,492
Family Pensions	31,420	29,236	10,983	71,639
TOTAL . Rx.	359,245	243,930	122,656	725,831
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	7,104	9,653	4,766	21,523
Artillery Charitable Fund	4	...	182	186
Indian Military Service Family Pensions	1,650	164	298	2,112
Compassionate Allowances	1,082	163	48	1,293
TOTAL IN INDIA . Rx.	9,840	9,980	5,294	25,114
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty			£ 10,227	
Pensions of Widows and Families of Officers, &c., of the Indian Service			65,113	
Indian Military Service Family Pensions, towards which the Officers subscribed			18,896	
Gratuities			748	
			£	94,984
EXCHANGE ON CHARGES IN ENGLAND			Rx.	61,727
			TOTAL . Rx.	181,825
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	29,509	14,338	15,545	59,392
Compassionate Allowances	157	5	188	350
Gratuities	276	207	185	668
TOTAL . Rx.	29,942	14,550	15,918	60,410
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	—1,510	6,574	—482	4,582
Transfers between Military Departments	217	...	...	217
Unadjusted Expenditure charged to Advances	—1,687	—117	94	—1,710
TOTAL .	—2,980	6,457	—388	3,089
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,470,240	3,472,539	3,022,057	15,964,836
IN ENGLAND			£	4,417,792
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	2,870,969
			TOTAL . Rx.	23,253,597

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1893-94.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
European Army.												
Artillery	289	7,429	7,718	86	2,201	2,287	122	3,192	3,314	497	12,822	13,319
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*199	...	199	*44	...	44	*30	...	30	*273	...	273
Infantry	957	33,156	34,113	290	10,040	10,330	261	9,036	9,297	1,508	52,232	53,740
Invalid and Veteran Establishment	5	2	7	4	15	19	1	...	1	10	17	27
Staff Corps	*480	...	480	*191	...	191	*136	...	136	*807	...	807
General List, Cavalry	*10	...	10	*10	...	10	*5	...	5	*25	...	25
General List, Infantry	*33	...	33	*19	...	19	*8	...	8	*60	...	60
General Officers unemployed	17	...	17	10	...	10	2	...	2	29	...	29
Sub-Marine Mining	1	15	16	2	21	23	4	38	42	7	74	81
Total European Army	2,165	44,214	46,379	714	13,481	14,195	598	12,868	13,466	3,477	70,563	74,040
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	25	3,512	3,537	...	390	(a) 390	8	596	604	33	4,498	4,531
Body-Guard	2	120	122	2	3	5	1	70	71	5	193	198
Cavalry	256	16,426	16,682	30	1,965	1,995	71	4,482	4,553	357	22,873	23,230
Sappers and Miners	52	1,317	1,369	57	1,530	1,587	33	837	870	142	3,684	3,826
Sub-Marine Mining	...	30	30	...	40	40	...	70	70	...	140	140
Infantry	608	62,266	62,874	288	28,001	28,289	234	22,416	22,650	1,130	112,683	113,813
Total Native Army	943	83,671	84,614	377	31,929	32,306	347	28,471	28,818	1,667	144,071	145,738
Total European and Native Army	3,108	127,885	130,993	1,091	45,410	46,501	945	41,339	42,284	5,144	214,634	219,778

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) The other rank and file of the Governor's Body-Guard are included in the strength of the Native Cavalry.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section L. L.—Special Defence Works.

Expenditure—*Rx.* 324,974.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	...	...	324,974
				TOTAL .	..	324,974

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the Year 1893-94.

INDIA. DIRECTOR-GENERAL OF MILITARY WORKS.	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
COAST DEFENCES.				
Aden Defences	343,604	305,104	2,390	307,494
Bombay „	388,752	356,317	33,800	390,117
Karachi „	175,975	172,608	1,950	174,558
Rangoon „	216,525	174,191	17,729	191,920
Bengal „	151,328	130,727	4,544	135,271
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden	16,167	14,635	368	15,003
TOTAL COAST DEFENCES	...	1,153,582	60,781	1,214,363
FRONTIER DEFENCES. PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Water-supply, Jumrood	...	1	...	1
„ Defensible Serai and Road Lundi Kotal	24,868	21,844	1,016	22,860
„ Arsenal, and Defensible position, Rawalpindi	204,562	141,997	50,449	192,446
Defensible position, Attock	94,073	54,458	24,107	78,565
Improving water-supply at Ghazi Ghât	808	720	...	720
Improvements to Ferozepore Arsenal Defences, etc.	44,523	43,363	...	43,363
Entrenched position and Block-houses for Railway Bridge at Sukkur	57,194	56,129	—337	55,792
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,853	...	1,853
New Defensible Post, including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,606	...	2,606
Bridge-head, Shirshah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,754	132,757	88	132,845
Sind-Peshin Railway Defences	9,311	7,944	...	7,944
Defensible position in front of Quetta	182,761	181,359	700	182,059
Storage of guns, ammunition, and tramway, Quetta	5,622	5,305	—6	5,299
Accommodation for Ordnance Establishment „	1,580	1,600	...	1,600
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,998	4,975	—77	4,898
Chaman Post, Depôt for Stores, Magazine, &c.	21,422	20,678	618	21,296
Defences, Khojak Tunnel	15,245	15,111	—3	15,108
Targets for Experiments at Pur	1,322	1,044	84	1,128
Communications, Peshin	203,508	203,115	...	203,115
Remodelling emplacements, Quetta	33	...	21	21
TOTAL FRONTIER DEFENCES	...	983,734	76,660	1,060,394
ARMAMENTS.				
Aden Defences	249,046	156,786	24,766	181,552
Other than for Aden:—				
Coast Defences	1,338,876	1,333,746	83,588	1,417,334
Frontier Defences	493,811	78,128	18,602	96,730
TOTAL ARMAMENTS		1,568,660	126,956	1,695,616
TOTAL WORKS AND ARMAMENTS		3 705,976	264,397	3,970,373
Deduct—Chargeable to Ordinary Military Works Grant		(a) *150,409*	...	*150,409*
		3,555,567	264,397	3,819,964
ESTABLISHMENT		361,843	39,075	400,918
TOOLS AND PLANT		33,088	2,217	35,305
SUSPENSE		—*31,480*	61,108	29,628
PROFIT AND LOSS		106	...	106
TOTAL SPECIAL DEFENCE WORKS		3,919,124	366,797	4,285,921
Deduct—Amount recovered from Home Government on Account of moiety of expenditure in Aden		*87,622*	*1,881*	*89,503*
		3,831,502	364,916	4,196,418
Deduct further— Payments by Secretary of State brought to account in India		*1,168,973*	*128,057*	*1,297,030*
Exchange thereon		*507,192*	*73,912*	*581,104*
		1,676,165	201,969	1,878,134
NET OUTLAY IN INDIA		2,155,337	162,947	2,318,284
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences		94,553	16,863	111,416
„ Armaments		974,941	71,203	1,046,144
„ Other Stores, etc., for India		86,266	10,140	96,406
		1,155,760	98,206	1,253,966
EXCHANGE ON EXPENDITURE IN ENGLAND		504,367	63,821	568,188
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		3,815,464	324,974	4,140,438

	Rx.
(a) Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
Rangoon „	16,118
Bengal „	2,108
Sukkur „	3,924
Ferozepore Arsenal	20,486
Defensible Post, Mooltan	41,187
	150,409

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section M.—Provincial.

Expenditure *Rx.* —*311,291.*

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	190	2,174,217		
	67	Local Balances	191	1,650,423		
	68	Provincial and Local Surpluses and Deficits	192	...	...	—*311,291*
		Total .			...	—*311,291*

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1894.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	183,636	780,016	4,903	968,555	829,899	15,792	845,691	122,864	...	60,772
Burma	447,859	1,938,968	125	2,386,952	2,029,621	125	2,029,746	357,206	...	90,653
Assam	145,241	626,236	...	771,477	612,346	42,422	654,768	116,709	...	28,532
Bengal	225,517	4,327,832	...	4,553,349	4,155,327	135,618	4,290,945	262,404	36,887	...
N.-W. Provinces and Oudh	495,679	3,308,338	182	3,804,199	3,083,555	250,120	3,333,675	470,524	...	25,155
Punjab	171,018	1,749,474	49,746	1,970,238	1,821,714	205	1,821,919	148,319	...	22,699
Madras	259,990	3,088,429	71,270	3,419,689	3,100,032	26,031	3,126,063	293,626	33,636	...
Bombay	383,122(*a*)	4,080,672	18,349	4,482,143	3,996,153	83,425	4,079,578	402,565	19,443	...
TOTAL Rx.	2,312,062	19,899,965	144,575	22,356,602	19,628,647	553,738	20,182,385	2,174,217	89,966	227,811

(*a*) Differs from last year's closing balance for correction since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1894.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	13,569	15,579	...	15,579	1	29,149	14,112	...	14,112	59	14,171	14,978	1,467	...
Central Provinces	83,949	110,991	(*a*) 15,922	126,913	6,167	217,029	122,040	(*a*)5,033	127,073	6,435	133,508	83,521	...	160
Burma	133,960	160,470	125	160,595	...	294,555	166,347	125	166,472	300	166,772	127,783	...	5,877
Assam	4,085*	85,873	42,422	128,295	4,656	137,036	108,889	...	108,889	4,871	113,760	23,276	19,406	...
Bengal	289,596	570,781	135,618	706,399	214,454	1,210,449	696,838	...	696,838	204,279	901,117	309,332	9,561	...
N.-W. Provinces and Oudh	108,465	833,622	(*b*)250,125	1,083,747	995	1,193,207	1,063,057	(*b*)187	1,063,244	1,509	1,064,753	128,454	20,503	...
Punjab	192,453	429,702	(*c*)616	430,318	2,947	625,718	375,137	(*c*)50,157	425,294	3,036	428,330	197,388	5,024	...
Madras	577,309	922,208	(*d*)26,498	948,706	425,217	1,951,232	1,133,758	(*d*)71,737	1,205,495	382,677	1,588,172	363,060	...	256,789
Bombay	370,094*	468,468	(*e*)113,153	581,621	3,125	954,840	500,125	(*e*)48,077	548,202	4,007	552,209	402,631	33,419	...
TOTAL . Rx.	1,773,480	3,597,694	584,479	4,182,173	657,562	6,613,215	4,180,303	175,316	4,355,619	607,173	4,962,792	1,650,423	89,380	262,826

* Differs from last year's closing balance for correction since made.

(*a*) Includes Rx. 130 on account of transfers from one Local Fund to another.
(*b*) „ Rx. 5 „ „ „ „
(*c*) „ Rx. 411 „ „ „ „
(*d*) „ Rx. 467 „ „ „ „
(*e*) „ Rx. 29,728 „ „ „ „

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1894.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	1,467	1,467	...	...	...	1,467	...
Central Provinces	...	...	...	60,772	160	60,932	...	60,932
Burma	...	...	...	90,653	5,877	96,530	...	96,530
Assam	...	19,406	19,406	28,532	...	28,532	...	9,126
Bengal	36,887	9,561	46,448	...	...	...	46,448	...
N.-W. Provinces and Oudh	...	20,503	20,503	25,155	...	25,155	...	4,652
Punjab	...	5,024	5,024	22,699	...	22,699	...	17,675
Madras	33,636	...	33,636	...	256,789	256,789	...	223,153
Bombay	19,443	33,419	52,862	...	...	...	52,862	...
TOTAL . Rx.	89,966	89,380	179,346	227,811	262,826	490,637	100,777	412,068
							311,291	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 3,621,252.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	194	...	...	...
	70	State Railways—Construction . .	196	...	...	2,939,568
	70A	Detailed Account of East Indian Railway	198	543,377	...	...
	70B	„ „ Eastern Bengal Railway . .	199	34,285	...	...
	70C	„ „ Oudh and Rohilkhand Railway .	200	*—21,434*	...	...
	70D	„ „ North-Western Railway . .	201	*—31,323*	...	...
	70E	„ „ South Indian Railway . .	202	75,034	...	...
	71	Irrigation Works—Construction .	203	...	...	681,684
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	206		...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	210		...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	212		...	...
			Total .		...	3,621,252

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of Items.
	RAILWAYS.				IRRIGATION.				Total. Construction.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	3,711,856	1,321,074	496,810	5,529,740	655,103	2,009	755	(*a*)657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	70,184	772,021	359,214	1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	1,368,937	997,588	447,667	2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91 . .	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92 . .	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032	26
1892-93 . .	3,121,890	1,034,673	622,486	(*b*)4,779,049	587,353	9,391	5,650	602,394	5,381,443	27
1893-94 . .	2,899,769	711,971	462,685	4,074,425	734,242	13,299	8,642	756,183	4,830,608	28
TOTAL .	53,758,309	20,989,783	5,975,509	80,723,601	26,135,559	3,058,824	484,897	29,679,280	110,402,881	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) Is made up thus:—

Bengal Canals . .	3,134
Madras ,, . .	2,685
Bombay ,, . .	12,329
	18,148

(*b*) Amount of Outlay on the Bimlipatam Survey charged

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS

STATE RAILWAYS.	India, General.	Central Provinces.	Burma.	Assam.
India . . . . *Rx.*	734,445	—9,419	249,606	69,259
Deduct—Charged to Revenue *Rx.*	...	...	...	2,254
,, ,, Famine *Rx.*	...	...	...	...
Net—India . . . *Rx.*	734,445	—9,419	249,606	67,005
England . . . £	97,654	12,150	50,898	...
Exchange . . . *Rx.*	60,631	7,984	33,493	...
TOTAL . *Rx.*	892,730	10,715	333,997	67,005
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	...	...
England . . . £	...	...	...	...
Exchange . . . *Rx.*	...	...	...	...
TOTAL . *Rx.*	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	1,423,541	5,275,364	6,698,905	1,086,045	(a)7,784,950
21	200,000	107,979	...	23,558	183,077	2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	59,324	*—4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032
27	984,469	60,793	...	(b)*—106*	339,487	10,510	...	1,395,153	3,986,290	5,381,443	...	5,381,443
28	1,060,954	56,351	...	...	73,903	(a)18,148	...	1,209,356	3,621,252	4,830,608	...	4,830,608
	5,377,586	1,732,408	4,215,076	417,269	2,744,491	5,808,448	1,894,293	22,189,571	88,213,310	110,402,881	33,553,451	143,956,332

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
Rx1,06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

to Construction in 1892-93 now written back.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES during 1893-94.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
—58	198,933	521,190	1,125,447	10,366	2,899,769
...	...	...	*63,993*	*7,656*	*73,903*
...	...	...	*1,060,954*	...	*1,060,954*
—58	198,933	521,190	500	2,710	1,764,912
71,259	195,108	280,878	...	4,024	711,971
46,803	125,610	185,516	...	2,648	462,685
118,004	519,651	987,584	500	9,382	2,939,568
35,531	47,209	352,104	175,643	49,563	660,050
7,958	...	4,030	48	1,077	13,113
5,171	...	2,619	31	700	8,521
48,660	47,209	358,753	175,722	51,340	681,684

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Railways.	EXPENDITURE DURING THE YEAR.						
						DEDUCT		
		Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	*Receipts on Capital Account.*	*Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET TOTAL.
India, General.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1	479,804	11,182	52,909	...	*518*	...	543,377
Rajputana-Malwa	2	19,756	...	18,584	...	...	...	38,340
Holkar	3	2,179	...	...	...	...	...	2,179
Godhra-Rutlam	4	552,001	18,718	...	...	*254*	*144,320*	427,045
Palanpur-Deesa	5	19,362	1,005	...	...	*11,204*	...	(*a*) 9,163
Bhopal	6	19,215	...	...	...	...	...	19,215
Store-keeper for State Railways	7	...	...	*—51,697*	...	*1*	...	*—51,698*
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	*—94,891*	...	...	...	*—94,891*
Central Provinces.								
Wardha Coal	9	...	...	...	...	...	...	...
Warora Colliery	10	2,896	198	8,166	...	...	...	11,260
Umaria Colliery	11	*—5,251*	...	1,004	...	...	...	*—4,247*
Bilaspur-Etawah	12	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	13	12,162	...	...	...	...	*8,460*	3,702
Burma.								
Burma	14	39,116	*—104*	24,676	...	...	...	63,688
Mu Valley	15	262,697	51,995	...	...	*649*	*43,734*	270,309
Assam.								
Assam-Bengal	16	66,974	...	31	...	...	...	67,005
Jorhat	17	2,522	...	...	...	*1*	*337*	2,184
Cherra-Companyganj	18	265	...	...	...	*195*	...	70
Bengal.								
Eastern Bengal system	19	106,684	599	...	...	*68*	*1,671*	105,544
Tirhoot	20	18,819	...	...	...	...	*6,359*	12,460
Ranaghat-Bhagwangola	21	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	22	7,451	...	29,115	...	...	...	36,566
Cawnpore-Achneyra	23	7,590	...	...	...	...	...	7,590
Lucknow Rae-Bareli-Benares	24	133,111	3,431	...	...	*18*	*54,004*	82,520
Bareilly-Rampur-Moradabad	25	456,525	13,318	...	...	*588*	*76,280*	392,975
Lucknow-Bareilly	26	...	...	...	...	...	...	...
Punjab.								
North-Western	27	144,139	1,833	38,096	...	*96*	...	183,972
North-Western—Gradient improvements	28	184,668	8,532	...	...	*143*	*48,197*	144,860
Peshawar Railway Reserve	29	...	...	...	...	...	...	...
Frontier Railways Reserve Material	30	...	883	12,966	...	*2*	...	13,847
Mushkaf-Bolan	31	509,669	33,837	19,014	...	*1,034*	...	561,486
Mari-Attock	32	93,613	11,806	...	...	*229*	*21,588*	83,602
Sind-Pishin Petroleum Operations	33	*—775*	...	...	...	...	*1,139*	*—1,914*
Rewari-Ferozepore	34	1,731	...	...	...	...	...	1,731
Madras.								
South Indian	35	202,603	3,970	...	...	*419*	*131,120*	75,034
Bellary-Kistna	36	...	...	...	...	...	...	...
Bezvada Extension	37	522	...	...	...	*22*	...	500
Mayavaram-Mutupet	38	120,803	7,587	...	...	...	*64,397*	63,993
Guntakal-Mysore Frontier	39	8,738	1,339	...	...	*5*	*141*	9,931
East Coast	40	1,069,851	74,212	...	...	*1,662*	*166,412*	975,989
Vizagapatam-Raipur	41	...	...	...	...	...	...	...
Bombay.								
Southern Mahratta	42	...	...	...	...	...	...	...
Dhond-Manmad	43	2,350	82	6,950	...	...	...	9,382
Hyderabad-Umarkot	44	4,852	1,454	1,353	...	*3*	...	7,656
TOTAL CONSTRUCTION OF STATE RAILWAYS		4,547,542	245,877	66,276	...	*17,111*	*768,159*	4,074,425

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	*73,903*
	Famine Relief and Insurance	*1,060,954*
		2,939,568
Net—Charged to State Railways—Construction	India Rx.	1,764,912
	England £	711,971
	Exchange Rx.	462,685
	TOTAL Rx	2,939,568

(*a*) Outlay during the year . . . . . Rx. 20,367
Deduct—
Contribution by Palanpur Durbar . . . . . „ 11,204
Net State Outlay . 9,163

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1893-94.

TOTAL EXPENDITURE TO 31ST MARCH 1894.								
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
3,905,051	123,656	535,058	16,906	4,580,761	*1,001,005*	3,579,756	1	*See* Account No. 70A.
7,991,140	563,501	443,707	372,086	9,371,034	*16,332*	9,354,702	2	
1,159,723	135,405	...	17,410	1,312,538	*4,095*	1,308,443	3	
1,167,692	55,870	128,395	...	1,351,957	*659*	1,351,298	4	
37,605	1,491	...	...	39,096	*18,500*	20,596	5	
214,231	...	...	...	214,231	*411*	(*b*) 213,820	6	(*b*) Represents amount contributed by the State for Construction Rx. 207,763 and Survey Charge Rx. 6,057.
2,596	...	2,340	...	4,936	*252*	4,684	7	
...	...	7,262	...	7,262	...	7,262	8	
438,472	45,259	...	19,092	502,823	*4,054*	498,769	9	
136,062	302	30,307	1,204	167,875	*181*	107,694	10	
84,473	6,628	8,426	6	99,533	*10*	99,523	11	
7,473	...	...	42	7,515	*1*	7,514	12	
47,866	...	5,567	...	53,433	*1*	53,432	13	
4,745,059	370,812	126,870	125,061	5,367,802	*17,100*	5,350,702	14	
1,446,860	209,426	141,405	...	1,797,691	*3,218*	1,794,473	15	
81,196	...	39	...	81,235	...	81,235	16	
75,851	4,125	1,420	...	81,396	*313*	81,083	17	
67,529	10,785	...	...	78,314	*414*	77,900	18	
6,351,997	479,575	193,070	167,753	7,192,395	*124,631*	7,067,764	19	*See* Account No. 70B.
2,257,949	136,556	34,518	78,469	2,507,492	*9,129*	2,498,363	20	
27,703	2,568	...	...	30,271	*27*	30,244	21	
160,548	...	214,335	...	374,883	*330,207*	44,676	22	*See* Account No. 70C.
1,070,268	61,944	...	36,548	1,168,760	*6,231*	1,162,529	23	
233,406	12,431	...	...	245,837	*28*	245,809	24	
611,120	29,301	23,776	...	664,197	*774*	663,423	25	
478,221	30,058	...	4,215	513,094	*980*	512,114	26	
27,077,523	1,852,096	1,102,367	945,588	30,977,574	*733,871*	30,243,703	27	*See* Account No. 70D.
596,025	30,302	10,569	...	636,956	*143*	636,813	28	
...	...	36,776	...	36,776	...	36,776	29	
...	3,338	391,575	40,884	435,797	*2*	435,795	30	
879,293	69,357	66,172	...	1,014,822	*2,153*	1,012,669	31	
336,229	28,190	18,495	...	382,914	*301*	382,613	32	
10,081	...	2,387	...	12,468	*1*	12,467	33	
1,129,179	73,612	...	80,939	1,283,730	*947*	1,282,783	34	
2,470,269	225,454	259,784	24,236	2,979,743	*386,936*	2,592,807	35	*See* Account No. 70E.
1,130,357	157,354	322,934	49,109	1,659,754	*2,001*	1,657,753	36	
131,173	11,728	...	...	142,901	*247*	142,654	37	
196,931	23,739	6,499	...	227,169	...	227,169	38	
523,408	61,640	767	...	585,815	*5*	585,810	39	
3,344,613	268,910	220,895	...	3,834,418	*4,432*	3,829,986	40	
24,505	...	...	...	24,505	*1*	24,504	41	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	42	
969,270	77,580	7,109	65,699	1,119,658	*1,572*	1,118,086	43	
157,566	11,744	1,395	...	170,705	*7*	170,698	44	
71,810,691	5,182,544	4,357,481	2,066,088	83,416,804	*2,693,203*	80,723,601		
						6,478,434		
						5,464,197		
						68,780,970		
						43,480,444		
						19,608,070		
						5,692,456		
						68,780,970		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of the Year 1893-94.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL		...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	181	18,613	18,794
Land	"	4,992	105,780	110,772
Formation	"	29,533	112,299	141,832
Bridge-work	"	48,850	514,082	562,932
Fencing	"	11,932	31,714	43,646
Ballast and Permanent-way	"	209,238	1,025,051	1,234,289
Stations and Buildings	"	31,036	606,684	637,720
Plant	"	12,131	104,118	116,249
Ferries, etc.	"	17,099	42,359	59,458
Rolling-stock	"	109,039	522,337	631,376
General Charges	"	11,182	112,474	123,656
Suspense Account	"	52,909	482,149	535,058
Exchange	"	...	16,996	16,996
Collieries Block	"	5,773	77,683	83,456
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	543,895	16,080,306	16,624,201
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*848,751*	*848,751*
(2) Stores made over to the new Undertaking	"	...		
(3) Sale-proceeds of surplus stores and dismantled buildings	"	*518*	*151,736*	*152,254*
Total Deductions		*518*	*1,000,487*	*1,001,005*
CAPITAL OUTLAY	Rx.	543,377	15,079,819	15,623,196
Deduct—CHARGED IN ENGLAND	£	...	*12,032,765*	*12,032,765*
NET OUTLAY IN INDIA	Rx.	543,377	3,047,054	3,590,431

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1893-94.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	*—73*	46,172	46,099
Land	„	3,887	405,762	409,649
Formation	„	3,961	495,680	499,641
Bridge-work	„	23,157	1,048,527	1,071,684
Fencing	„	1,589	155,398	156,987
Ballast and Permanent-way	„	10,991	1,939,392	1,950,383
Stations and Buildings	„	20,006	888,187	908,193
Plant	„	*274*	176,010	176,284
Ferries, etc.	„	*—11,941*	152,960	141,019
Rolling-stock	„	54,833	894,777	949,610
General Charges	„	599	478,976	479,575
Suspense Account	„	*—1,671*	194,741	193,070
Exchange	„	...	167,753	167,753
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	105,612	8,656,567	8,762,179
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	„	*68*	*51,775*	*51,843*
Total Deductions		*68*	*124,563*	*124,631*
CAPITAL OUTLAY	Rx.	105,544	8,532,004	8,637,548*
Deduct—CHARGED IN ENGLAND	£	*71,259*	*3,567,971*	*3,639,230*
NET OUTLAY IN INDIA	Rx.	34,285	4,964,033	4,998,318

* The following lines comprise the Eastern Bengal system:—

	Rx.
Eastern Bengal	3,936,898
Northern „	2,428,222
Dacca	670,049
Assam-Behar	1,266,565
Kaunia-Dhurla	97,251
Barsoi-Kissengunge	133,019
Combined outlay of the system during 1893-94	105,544
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	8,637,548

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1893-94.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase . . . . . £	...	1,885,000	1,885,000
Purchase of the property of the Company . . . . . £	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase . . . . . £	...	3,415,000	3,415,000
TOTAL . £		10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses . . . . . Rx.		...	...
Land . . . . . „	*—456*	*—4,222*	*—4,678*
Formation . . . . . „	144	3,318	3,462
Bridge-work . . . . . „	*—1,859*	16,242	14,383
Fencing . . . . . „	...	1,912	1,912
Ballast and Permanent-way . . . . . „	*—466*	24,129	23,663
Stations and Buildings . . . . . „	4,163	65,984	70,147
Plant . . . . . „	832	*—10,167*	*—9,335*
Rolling-stock . . . . . „	5,093	55,901	60,994
General Charges . . . . . „	...	...	...
Suspense Account . . . . . „	29,115	185,220	214,335
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	36,566	10,674,366	10,710,932
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores and Cash made over to the new Undertaking . . Rx.	...	*330,205*	*330,205*
(2) Other Capital Receipts . . . . . „	...	*2*	*2*
Total Deductions . *Rx.*	...	*330,207*	*330,207*
CAPITAL OUTLAY . Rx.	36,566	10,344,159	10,380,725
Deduct—CHARGED IN ENGLAND . . . . . £	*58,000*	*10,505,034*	*10,563,034*
NET OUTLAY IN INDIA . Rx.	*—21,434*	*—160,875*	*—182,309*

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1893-94.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
TOTAL	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	"	—720	308,074	307,354
Land	"	—125	229,865	229,740
Formation	"	32,732	4,211,902	4,244,634
Bridge-work	"	49,066	7,062,302	7,111,368
Fencing, etc.	"	12,368	325,884	338,252
Ballast and Permanent-way	"	12,893	7,734,799	7,747,692
Stations and Buildings	"	28,775	2,323,584	2,352,359
Plant	"	—2,543	798,507	795,964
Ferries	"	...	62,100	62,100
Rolling-stock	"	11,693	3,573,435	3,585,128
General Charges	"	1,833	1,850,263	1,852,096
Electric Telegraph	"	...	15,885	15,885
Capital Advance and Store Advance Account	"	38,096	1,064,271	1,102,367
Exchange	"	...	945,588	945,588
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	184,068	35,705,127	35,889,195
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*96*	*250,110*	*250,206*
Total Deductions	Rx.	*96*	*733,775*	*733,871*
CAPITAL OUTLAY	Rx.	183,972	34,971,352	35,155,324*
Deduct—CHARGED IN ENGLAND	£	*215,295*	*12,540,418*	*12,755,713*
NET OUTLAY IN INDIA	Rx.	—31,323	22,430,934	22,399,611

* The following lines comprise the North-Western system:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section, ditto	1,413,143
" Darwaza-Quetta, to close of 1887-88	253,305
Sind-Sagar, Eastern Section, ditto	214,942
Bolan temporary line ditto	268,651
Sind-Pishin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Chenab Bridge to end of 1890-91	398,282
Jammu-Kashmir ditto	26,572
Mianwali-Mari Branch	116,028
Chaman Extension	1,540,890
Amritsar-Pathankote	561,034
Scinde, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western system from 1885-86 to 1893-94	2,298,092
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	35,155,324

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1893-94.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	...	47,945	47,945
Land	„	594	37,882	38,476
Formation	„	3,928	299,514	303,442
Bridge-work	„	16,039	624,899	640,938
Fencing	„	1,700	21,315	23,015
Ballast and Permanent-way	„	12,534	647,813	660,347
Stations and Buildings	„	27,849	164,951	192,800
Plant	„	2,935	39,704	42,639
Rolling-stock	„	136,907	381,961	518,868
General Charges	„	3,970	221,484	225,454
Electric Telegraph	„	117	1,682	1,799
Suspense Account	„	*—131,120*	390,904	259,784
Exchange	„	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	75,453	7,596,847	7,672,300
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	*419*	*386,517*	*386,936*
(2) Other Capital Receipts	„			
Total Deductions		*419*	*386,517*	*386,936*
CAPITAL OUTLAY	Rx.	75,034	7,210,330	7,285,364
Deduct—CHARGED IN ENGLAND	£	...	*5,364,149*	*5,364,149*
NET OUTLAY IN INDIA	Rx.	75,034	1,846,181	1,921,215

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the Year ended 31st March 1894.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1894.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Bengal.															
Orissa Project	28,366	5,715	1,605	—1	35,685	3	35,682	1,837,586	458,270	203,997	14,630	26,803	2,541,286	8,620	2,532,666
Midnapore Canal	60	14	186	...	260	...	260	535,390	192,532	91,885	...	9,480	829,287	3,156	826,131
Tidal Canal	—1,161	—267	600	...	—828	...	—828	158,063	53,325	12,700	...	2,279	226,367	93	226,274
Sone Project	5,208	1,185	9,608	679	16,680	...	16,680	1,872,163	519,732	222,905	12,935	5,224	2,632,959	37,444	2,595,515
	32,473	6,647	11,999	678	51,797	3	51,794	4,403,202	1,223,859	531,487	27,565	43,786	6,229,899	49,313	6,180,586
Less—Ordinary Outlay	1,905	438	791	...	3,134	...	3,134	34,834	9,165	8,577	...	...	52,576	1	52,575
TOTAL	30,568	6,209	11,208	678	48,663	3	48,660	4,368,368	1,214,694	522,910	27,565	43,786	6,177,323	49,312	6,128,011
N.-W. Provinces and Oudh.															
Ganges Canal	11,909	2,563	169	—1,742	12,899	224	12,675	2,321,065	381,253	24,990	14,763	9	2,742,080	16,469	2,725,611
Lower Ganges Canal	24,528	5,430	354	—191	30,121	180	29,941	2,494,058	492,601	196,699	28,557	962	3,212,877	40,611	3,172,206
Agra Canal	2,598	528	34	429	3,589	...	3,589	674,401	149,054	33,759	5,151	99	862,464	4,788	857,676
Eastern Jumna Canal	1,242	229	16	—462	1,025	21	1,004	269,909	52,253	2,879	3,953	...	328,994	68	328,926
TOTAL	40,277	8,750	573	—1,966	47,634	425	47,209	5,759,433	1,075,161	258,327	52,424	1,070	7,146,415	61,936	7,084,479
Punjab.															
Western Jumna Canal	8,205	1,716	137	2,167	12,225	...	12,225	842,593	229,972	12,437	7,146	...	1,092,148	1,028	1,091,120
„ „ Sirsa Branch	49,979	11,738	1,156	264	63,137	6	63,131	242,613	58,400	7,459	8,244	...	316,716	167	316,549
Bari Doâb Canal	41,916	9,108	654	—588	51,090	...	51,090	1,308,237	293,205	51,015	8,044	...	1,660,501	1,696	1,658,805
Sirhind Canal	19,738	4,379	276	3,525	27,918	...	27,918	2,562,378	767,100	326,925	27,889	274	3,684,566	17,613	3,666,953
Lower Sohag and Para Canal	—5	...	...	—15	—20	...	—20	50,970	15,167	682	450	...	67,269	8	67,261
Chenab Canal	193,905	33,318	1,861	431	229,515	47	229,468	1,029,836	173,950	42,838	41,731	...	1,288,355	880	1,287,475
Sidhnai „	—1,751	231	15	2,923	1,418	...	1,418	68,361	20,710	2,241	3,672	...	94,984	22	94,962
Jhelum „	30	24	...	...	54	...	54	204	758	6	...	...	968	...	968
	312,017	60,514	4,099	8,707	385,337	53	385,284	6,105,192	1,559,262	443,603	97,176	274	8,205,507	21,414	8,184,093
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals and ordinary outlay on other works	21,077	4,936	388	132	26,533	2	(a)26,531	1,019,559	345,140	121,015	4,123	...	1,489,837	6,902	1,482,935
TOTAL	290,940	55,578	3,711	8,575	358,804	51	358,753	5,085,633	1,214,122	322,588	93,053	274	6,715,670	14,512	6,701,158
Carried forward	361,785	70,537	15,492	7,287	455,101	479	454,622	15,213,434	3,503,977	1,103,825	173,042	45,130	20,039,408	125,760	19,913,648

(a) Consists of the following expenditure:—
Contributional Outlay, Sirhind Canal . . . . . Rx. 7,563
„ „ Sirsa Canal . . . . . „ 18,968
TOTAL . Rx. 26,531

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1894—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1894.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	361,785	70,537	15,492	7,287	455,101	479	454,622	15,213,434	3,503,977	1,103,825	173,042	45,130	20,039,408	125,760	19,913,648
Madras.															
Godávári Delta System	209	45	...	...	254	...	254	805,804	197,051	88,096	...	498	1,091,449	93	1,091,356
Kistna Delta System	30,529	6,885	770	...	38,184	...	38,184	799,747	190,260	53,127	...	993	1,044,127	1,519	1,042,608
Pennér Anicut System	263	60	...	...	323	...	323	128,983	31,849	2,786	...	...	163,618	1	163,617
Cauvery Delta System	—150	—34	...	...	—184	...	—184	130,804	30,749	3,941	...	125	165,619	198	165,421
Srivaikuntham System	437	100	...	...	537	...	537	105,505	29,119	1,053	...	...	135,677	37	135,640
Sangam System	4,241	962	—15	...	5,188	...	5,188	246,246	48,777	11,661	...	17	306,701	5	306,696
Kurnool Canal	2,188	497	...	...	2,685	37	2,648	1,782,419	952	...	...	408,091	2,191,462	22,293	2,169,169
Barúr Tank Project	37	9	...	...	46	...	46	31,721	7,291	688	...	...	39,700	2	39,698
Periyár Project	101,023	23,102	7,460	81	131,666	255	131,411	467,961	103,295	69,276	81	...	640,613	988	639,625
	138,777	31,626	8,215	81	178,699	292	178,407	4,499,190	639,343	230,628	81	409,724	5,778,966	25,136	5,753,830
Less—Outlay on Kurnool Canal (Patha Cuddapah Tank Project) charged to minor works.	2,188	497	...	...	2,685	...	2,685	4,205	952	...	...	...	5,157	...	5,157
Total	136,589	31,129	8,215	81	176,014	292	175,722	4,494,985	638,391	230,628	81	409,724	5,773,809	25,136	5,748,673
Bombay.															
Desert Canal	16	4	...	...	20	...	20	98,828	22,106	1,428	...	...	122,362	4	122,358
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	2	162,561
Eastern Nara Works	29,815	5,588	329	1,801	37,533	...	37,533	458,463	112,006	4,918	1,801	...	577,188	18	577,170
Hathmati Canal	...	...	...	...	...	...	...	38,363	9,952	906	...	...	49,221	129	49,092
Pravara River Works—Lakh Canal	—25	—5	...	...	—30	...	—30	26,400	6,866	1,948	...	...	35,214	20	35,194
Kádvá River Works	161	33	...	...	194	...	194	53,797	13,897	1,697	...	...	69,391	14	69,377
Krishna Canal	436	87	...	...	523	...	523	67,445	14,217	168	...	...	81,830	...	81,830
Lower Panjhra River Works	113	22	...	...	135	...	135	36,173	7,361	323	...	...	43,857	4	43,853
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	119	122,812
Mutha Canals	9,779	2,251	...	...	12,030	...	12,030	518,075	95,640	11,745	...	...	625,460	1,217	624,243
Unharwah Canal	10,555	2,639	70	...	13,264	...	13,264	40,064	8,242	118	...	...	48,424	...	48,424
Total	50,850	10,619	399	1,801	63,669	...	63,669	1,577,423	334,528	24,689	1,801	...	1,938,441	1,527	1,936,914
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	549,224	112,285	24,106	9,169	694,784	771	694,013	21,285,842	4,476,896	1,359,142	175,013	454,859	27,751,752	152,423	27,599,329
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	10,028	2,301	...	...	12,329	...	12,329	...	...	...	...	...	...	...	5,460,911
GRAND TOTAL	539,196	109,984	24,106	9,169	682,455	771	681,684	...	...	...	...	...	...	...	22,138,418
Divisible under—															
India						Rx.	660,050							Rx.	18,603,253
England						£	13,113							£	3,053,301
Exchange						Rx.	8,521							Rx.	481,864

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1893-94.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557 *Less* Capital deposited by New Company . . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total . £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding INDIA

PARTICULARS.		Buildings and Roads.					Rajputana.			No. of Items.
		Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	Total.	
DIRECTION.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Chief Engineer and Secretariat.										
Director-General and Assistant	1	12,555	...	...	...	...	...	...	...	1
Chief Engineer and Assistants	2	...	...	...	...	...	...	...	...	2
Upper and Lower Subordinates and Petty Establishment	3	...	...	...	...	...	...	...	...	3
Office Establishment	4	6,874	...	...	...	...	...	...	...	4
Travelling Allowances	5	435	...	...	...	...	...	...	...	5
Office Expenses	6	1,330	...	..	...	...	...	...	...	6
Local Allowances	7	2	...	...	...	...	...	...	...	7
Accountants	8	178	...	...	...	...	...	...	...	8
Exchange Compensation Allowance	9	934	...	...	...	...	...	...	...	9
TOTAL . Rx.	10	22,308	...	...	...	...	...	...	...	10
Superintending Engineers.										
Superintending Engineers and Assistants	11	18,294	...	...	...	...	1,920	...	1,920	11
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	12
Office and Petty Establishment	13	7,380	...	176	...	...	1,263	...	1,263	13
Travelling Allowances	14	1,954	...	1	...	...	302	...	302	14
Office Expenses	15	2,253	...	7	...	...	361	...	361	15
Local Allowances	16	366	...	...	...	...	...	...	...	16
Exchange Compensation Allowance	17	1,518	...	...	...	...	186	...	186	17
Accountants	18	...	...	...	...	...	...	...	...	18
TOTAL . Rx.	19	31,765	...	184	...	...	4,032	...	4,032	19
TOTAL DIRECTION . Rx.	20	54,073	...	184	...	...	4,032	...	4,032	20
CONSTRUCTION.										
Engineer Establishment	21	76,592	2,803	1,282	...	...	3,269	...	3,269	21
Upper Subordinates	22	36,800	875	654	...	1,011	1,249	...	1,249	22
Lower Subordinates	23	9,980	1,000	209	...	...	720	...	720	23
Petty Establishment	24	9,649	412	55	...	...	89	...	89	24
Office ditto	25	26,824	900	426	...	...	933	...	933	25
Medical ditto	26	...	...	...	...	...	...	...	...	26
Local Allowances	27	5,739	...	...	...	...	...	...	...	27
Travelling Allowances	28	16,970	1,235	596	...	...	617	...	617	28
Office Expenses	29	8,142	192	123	...	...	240	...	240	29
Special Allowances	30	606	...	...	...	...	...	...	...	30
Accountants	31	7,010	404	240	...	...	472	...	472	31
House-rent	32	595	...	...	...	...	...	...	...	32
Exchange Compensation Allowance	33	7,773	200	...	...	...	299	...	299	33
TOTAL CONSTRUCTION . Rx.	34	206,680	8,021	3,585	...	1,011	7,888	...	7,888	34
ACCOUNTS.										
Examiners, Deputies and Assistants	35	3,246	...	...	...	...	1,008	...	1,008	35
Accountants	36	3,631	...	200	...	...	288	...	288	36
Office Establishment	37	4,399	...	...	...	...	676	...	676	37
Travelling Allowances	38	810	...	...	...	...	106	...	106	38
Office Expenses	39	525	...	...	...	...	84	...	84	39
Local Allowances	40	16	...	...	...	...	...	...	...	40
Exchange Compensation Allowance	41	294	...	...	...	...	115	...	115	41
TOTAL ACCOUNTS . Rx.	42	12,921	...	200	...	...	2,277	...	2,277	42
COLLECTION OF REVENUE	43	...	...	...	...	...	...	80	80	43
NAVIGATION ESTABLISHMENTS, &c.	44	...	...	...	...	...	...	...	...	44
SPECIAL ESTABLISHMENT	45	...	...	...	...	...	...	...	...	45
BARRACK DEPARTMENT	46	18,326	...	...	...	...	82	...	82	46
TOTAL AMOUNT AUDITED . Rx.	47	292,000	8,021	3,969	...	1,011	14,279	80	14,359	47
Add—Charges by other Branches and Departments, &c.	48	1,753	3,160	—27	629	...	103	3,164	3,267	48
TOTAL . Rx.	49	293,753	11,181	3,942	629	1,011	14,382	3,244	17,626	49
Deduct—Charges to other Branches and Departments, &c.	50	*31,639*	*2,305*	*—32*	...	...	*6,993*	...	*6,993*	50
GRAND TOTAL . Rx.	51	262,114	8,876	3,974	629	1,011	7,389	3,244	10,633	51

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1894.

Railways.)

No. of Items.	GENERAL.						CENTRAL PROVINCES.	BURMA.						ASSAM.	CARRIED FORWARD.		
	BALUCHISTAN.			TOTAL.				UPPER.			LOWER.						
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	12,555	...	12,555	...	...	...	...	...	...	...	...	12,555	...	12,555
2	...	...	...	...	...	...	3,717	...	...	...	4,389	...	4,389	...	8,106	...	8,106
3	...	...	...	...	...	...	49	...	...	...	...	...	...	...	49	...	49
4	...	...	...	6,874	...	6,874	2,734	...	...	...	5,144	...	5,144	...	14,752	...	14,752
5	...	...	...	435	...	435	412	...	...	...	109	...	109	...	956	...	956
6	...	...	...	1,330	...	1,330	826	...	...	...	476	...	476	...	2,632	...	2,632
7	...	...	...	2	...	2	...	...	...	...	244	...	244	...	246	...	246
8	...	...	...	178	...	178	...	...	...	...	...	...	...	...	178	...	178
9	...	...	...	934	...	934	325	...	...	...	...	...	...	...	1,259	...	1,259
10	...	...	...	22,308	...	22,308	8,063	...	...	...	10,362	...	10,362	...	40,733	...	40,733
11	...	...	...	20,214	...	20,214	...	4,286	...	4,286	8,513	...	8,513	3,850	36,863	...	36,863
12	...	...	...	...	...	...	...	...	...	...	3,914	...	3,914	...	3,914	...	3,914
13	...	...	...	8,819	...	8,819	...	2,085	...	2,085	...	...	...	2,401	13,305	...	13,305
14	...	...	...	2,257	...	2,257	...	377	...	377	624	...	624	451	3,709	...	3,709
15	...	...	...	2,621	...	2,621	...	437	...	437	727	...	727	578	4,363	...	4,363
16	...	...	...	366	...	366	...	472	...	472	368	...	368	216	1,422	...	1,422
17	...	...	...	1,704	...	1,704	...	...	...	...	...	...	...	340	2,044	...	2,044
18	...	...	...	...	...	...	...	3	...	3	...	...	...	...	3	...	3
19	...	...	...	35,981	...	35,981	...	7,660	...	7,660	14,146	...	14,146	7,836	65,623	...	65,623
20	...	...	...	58,289	...	58,289	8,063	7,660	...	7,660	24,508	...	24,508	7,836	106,356	...	106,356
21	...	...	...	83,946	...	83,946	11,528	32,110	...	32,110	17,973	...	17,973	11,632	157,189	...	157,189
22	...	...	...	40,589	...	40,589	4,938	13,605	...	13,605	11,484	...	11,484	7,904	78,520	...	78,520
23	...	...	...	11,909	...	11,909	2,463	4,560	...	4,560	3,138	...	3,138	2,040	24,110	...	24,110
24	...	...	...	10,205	...	10,205	324	2,590	...	2,590	464	...	464	1,514	15,097	...	15,097
25	...	...	...	29,083	...	29,083	3,693	10,661	...	10,661	6,618	...	6,618	6,240	56,295	...	56,295
26	...	...	...	...	...	...	46	86	...	86	...	...	...	...	132	...	132
27	...	...	...	5,739	...	5,739	...	9,203	...	9,203	5,294	...	5,294	3,561	23,797	...	23,797
28	...	...	...	19,418	...	19,418	3,816	11,099	...	11,099	7,158	...	7,158	5,454	46,945	...	46,945
29	...	...	...	8,697	...	8,697	1,356	4,190	...	4,190	1,491	...	1,491	1,487	17,221	...	17,221
30	...	...	...	606	...	606	...	...	...	...	...	...	...	...	606	...	606
31	...	...	...	8,126	...	8,126	1,610	2,684	...	2,684	1,976	...	1,976	1,621	16,017	...	16,017
32	...	...	...	595	...	595	...	...	...	...	...	...	...	...	595	...	595
33	...	...	...	8,272	...	8,272	643	...	...	...	...	...	...	675	9,590	...	9,590
34	...	...	...	227,185	...	227,185	30,417	90,788	...	90,788	55,596	...	55,596	42,128	446,114	...	446,114
35	...	...	...	4,254	...	4,254	661	...	...	...	3,193	...	3,193	2,326	10,434	...	10,434
36	...	...	...	4,119	...	4,119	514	...	...	...	2,993	...	2,993	849	8,475	...	8,475
37	...	...	...	5,075	...	5,075	1,423	...	...	...	4,054	...	4,054	1,369	11,921	...	11,921
38	...	...	...	916	...	916	103	...	...	...	330	...	330	158	1,507	...	1,507
39	...	...	...	609	...	609	138	...	...	...	671	...	671	122	1,540	...	1,540
40	...	...	...	16	...	16	...	...	...	...	904	...	904	343	1,263	...	1,263
41	...	...	...	409	...	409	33	...	...	...	...	...	...	165	607	...	607
42	...	...	...	15,398	...	15,398	2,872	...	...	...	12,145	...	12,145	5,332	35,747	...	35,747
43	...	483	483	...	563	563	...	...	...	...	...	571	571	...	...	1,134	1,134
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	...	...	...	18,408	...	18,408	...	...	...	...	...	...	...	...	18,408	...	18,408
47	...	483	483	319,280	563	319,843	41,352	98,448	...	98,448	92,249	571	92,820	55,296	606,625	1,134	607,759
48	9,853	113	9,966	15,471	3,277	18,748	139	18,409	11,748	30,157	497	10,488	10,985	366	34,882	25,513	60,395
49	9,853	596	10,449	334,751	3,840	338,591	41,491	116,857	11,748	128,605	92,746	11,059	103,805	55,662	641,507	26,647	668,154
50	*25*	...	*25*	*40,930*	...	*40,930*	*1,271*	*11,853*	...	*11,853*	*29,452*	*8*	*29,460*	*624*	*84,130*	*8*	*84,138*
51	9,828	596	10,424	293,821	3,840	297,661	40,220	105,004	11,748	116,752	63,294	11,051	74,345	55,038	557,377	26,639	584,016

NOTE.—Exchange compensation allowance not shown separately in the Public Works Finance Accounts, Burma.

N.—Exp. not charged to Revenue.

No. 73.—Detailed Account of Expenditure on Establishments

(Excluding

PARTICULARS.	No. of Items.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
		Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
DIRECTION.											
Chief Engineer and Secretariat.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Director-General and Assistant	1	2,555	...	12,555	...	...	...	...	...	...	1
Chief Engineer and Assistants	2	18,106	...	8,106	8,830	...	8,830	4,983	6,477	11,460	2
Upper and Lower Subordinates and Petty Establishment	3	49	...	49	...	...	...	...	...	...	3
Office Establishment	4	14,752	...	14,752	10,362	...	10,362	4,170	3,289	7,459	4
Travelling allowances	5	956	...	956	676	...	676	1,269	717	1,986	5
Office expenses	6	2,632	...	2,632	1,926	...	1,926	1,411	1,253	2,664	6
Presidency and local allowances	7	246	...	246	920	...	920	...	...	...	7
Presidency house-rent	8	...	...	...	216	...	216	...	...	...	8
Accountants	9	178	...	178	...	...	...	...	...	...	9
Exchange Compensation Allowance	10	1,259	...	1,259	783	...	783		...	...	10
Total . Rx.	11	40,733	...	40,733	23,713	...	23,713	11,833	11,736	23,569	11
Superintending Engineers.											
Superintending Engineers and Assistants	12	36,863	...	36,863	3,202	6,469	9,671	5,622	6,063	11,685	12
Upper and Lower Subordinates	13	3,914	...	3,914	...	...	...	...	...	...	13
Office and Petty Establishments	14	13,305	...	13,305	2,314	3,371	5,685	2,056	2,454	4,510	14
Travelling allowances	15	3,709	...	3,709	552	682	1,234	620	503	1,123	15
Office expenses	16	4,363	...	4,363	328	568	896	319	681	1,000	16
Local allowances	17	1,422	...	1,422	...	3	3	...	...	...	17
Presidency house-rent	18	...	...	...	...	97	97	...	...	...	18
Exchange Compensation Allowance	19	2,044	...	2,044	238	565	803	...	...	...	19
Accountants	20	3	...	3	...	...	...	...	...	...	20
Total . Rx.	21	65,623	...	65,623	6,634	11,755	18,389	8,617	9,701	18,318	21
Total Direction . Rx.	22	106,356	...	106,356	30,347	11,755	42,102	20,450	21,437	41,887	22
CONSTRUCTION.											
Engineer Establishment	23	157,189	...	157,189	6,631	22,813	29,444	27,906	36,028	63,934	23
Upper Subordinates	24	78,520	...	78,520	7,734	11,220	18,954	13,124	6,422	19,546	24
Lower Subordinates	25	24,110	...	24,110	1,516	7,770	9,286	4,564	7,662	12,226	25
Petty Establishment	26	15,097	...	15,097	698	3,414	4,112	1,978	7,282	9,260	26
Office ditto	27	56,295	...	56,295	3,837	9,462	13,299	14,516	8,335	22,851	27
Medical ditto	28	132	...	132	525	787	1,312	...	867	867	28
Presidency and local allowances	29	23,797	...	23,797	811	264	1,075	...	...	...	29
Travelling allowances	30	46,945	...	46,945	3,408	10,916	14,324	14,500	11,831	26,331	30
Presidency house-rent	31	595	...	595	396	142	538	...	...	...	31
Office expenses	32	17,221	...	17,221	791	2,600	3,391	2,378	3,320	5,698	32
Special charges and allowances	33	606	...	606	...	...	...	...	...	...	33
Boat-bridges and Ferries	34	...	...	...	...	...	...	...	...	...	34
Contribution to canal establishment in Ferozepore District	35	...	...	...	...	...	...	...	...	...	35
District Boards	36	...	...	...	4,486	...	4,486	...	...	...	36
Accountants	37	16,017	...	16,017	942	2,082	3,024	...	2,833	2,833	37
Exchange Compensation Allowance	38	9,590	...	9,590	479	1,635	2,114	...	...	...	38
Total Construction . Rx.	39	446,114	...	446,114	32,254	73,105	105,359	78,966	84,580	163,546	39
ACCOUNTS.											
Examiners, Deputies and Assistants	40	10,434	...	10,434	3,033	...	3,033	1,860	1,446	3,306	40
Accountants	41	8,475	...	8,475	2,343	...	2,343	779	1,054	1,833	41
Office Establishment	42	11,921	...	11,921	3,285	...	3,285	2,247	1,867	4,114	42
Travelling allowances	43	1,507	...	1,507	324	...	324	123	120	243	43
Office expenses	44	1,540	...	1,540	236	...	236	169	193	362	44
Local allowances	45	1,263	...	1,263	272	...	272	...	...	...	45
Presidency house-rent	46	...	...	...	385	...	385	...	...	...	46
Exchange Compensation Allowance	47	607	...	607	146	...	146	...	...	...	47
Total Accounts . Rx.	48	35,747	...	35,747	10,024	...	10,024	5,178	4,680	9,858	48
Inspectors of Local Works and their Establishment, etc.	49	...	...	...	4,561	...	4,561	...	...	...	49
Collection of Revenue	50	...	1,134	1,134	...	24,509	24,509	...	39,950	39,950	50
Navigation Establishment, etc.	51	...	...	...	...	11,166	11,166	...	2,508	2,508	51
Special Establishment	52	...	...	...	...	...	...	...	...	...	52
Zarnagha Establishment	53	...	...	...	...	...	...	...	...	...	53
Leave and Pension Allowances debitable to Native States	54	...	...	...	...	...	...	...	...	...	54
Barrack Department	55	18,408	...	18,408	...	...	...	...	...	...	55
Thomason College and Roorkee Workshops	56	...	...	...	...	...	...	19,021	...	19,021	56
Traffic	57	...	...	...	...	...	...	...	...	...	57
Tolls	58	...	...	...	...	...	...	...	...	...	58
Total Amount audited . Rx.	59	606,625	1,134	607,759	77,186	120,535	197,721	123,615	153,155	276,770	59
Add—Charges by other Branches and Departments, etc.	60	34,882	25,513	60,395	14,553	12,268	26,821	381	...	381	60
Total . Rx.	61	641,507	26,647	668,154	91,739	132,803	224,542	123,996	153,155	277,151	61
Deduct—Charges to other Branches and Departments, etc.	62	*84,130*	*8*	*84,138*	*14,153*	*14,953*	*29,106*	*1,337*	*71*	*1,408*	62
GRAND TOTAL . Rx.	63	557,377	26,639	584,016	77,586	117,850	195,436	122,659	153,084	275,743	63

of the Public Works Department during the Year ended 31st March 1894 —*continued.*

Railways.)

No. of Items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	...	...	12,555	...	12,555
2	5,351	6,405	11,756	9,252	...	9,252	5,722	...	5,722	42,244	12,882	55,126
3	...	...	...	...	...	...	316	...	316	365	...	365
4	3,488	3,334	6,822	6,529	...	6,529	3,031	...	3,031	42,332	6,623	48,955
5	438	614	1,052	577	...	577	101	...	101	4,017	1,331	5,348
6	2,836	2,568	5,404	553	...	553	583	...	583	9,941	3,821	13,762
7	...	...	...	...	...	...	30	...	30	1,196	...	1,196
8	...	...	...	...	...	...	62	...	62	278	...	278
9	...	...	...	...	...	...	...	...	...	178	...	178
10	395	...	395	...	...	...	455	...	455	2,892	...	2,892
11	12,508	12,921	25,429	16,911	...	16,911	10,300	...	10,300	115,998	24,657	140,655
12	5,443	9,993	15,436	12,408	...	12,408	4,292	4,334	8,626	67,830	26,859	94,689
13	25	8	33	...	...	...	866	879	1,745	4,805	887	5,692
14	3,209	3,731	6,940	5,513	...	5,513	1,257	2,091	3,348	27,654	11,647	39,301
15	827	670	1,497	1,028	...	1,028	496	907	1,403	7,232	2,762	9,994
16	978	1,315	2,293	448	...	448	431	715	1,146	6,807	3,279	10,146
17	...	...	...	...	...	...	120	...	120	1,542	3	1,545
18	...	...	...	...	...	...	68	...	68	68	97	165
19	491	...	491	...	...	...	302	406	708	3,075	971	4,046
20	...	...	...	...	...	...	...	...	...	3	...	3
21	10,973	15,717	26,690	19,397	...	19,397	7,832	9,332	17,164	119,076	46,505	165,581
22	23,481	28,038	52,119	36,308	...	36,308	18,132	9,332	27,464	235,074	71,162	306,236
23	33,477	51,880	85,357	46,861	...	46,861	28,047	23,976	52,023	300,111	134,697	434,808
24	8,155	11,956	20,111	45,610	...	45,610	20,600	11,365	31,965	173,743	40,963	214,706
25	6,605	10,302	16,907	2,152	...	2,152	4,972	4,693	9,665	43,919	30,427	74,346
26	2,214	9,787	12,001	17,825	...	17,825	1,747	1,849	3,596	39,559	22,332	61,891
27	8,638	13,421	22,059	20,961	...	20,961	8,019	5,373	13,392	112,266	36,591	148,857
28	83	2,331	2,414	...	...	...	72	23	95	812	4,008	4,820
29	...	...	...	...	...	...	665	...	665	25,273	264	25,537
30	9,498	15,657	25,155	20,623	...	20,623	11,232	10,130	21,362	106,206	48,534	154,740
31	...	...	...	...	...	...	292	...	292	1,283	142	1,425
32	3,058	5,662	8,720	3,880	...	3,880	2,812	3,204	6,016	30,140	14,786	44,926
33	76	...	76	...	...	...	...	...	...	682	...	682
34	131	...	131	...	...	...	...	...	...	131	...	131
35	220	...	220	...	...	...	...	...	...	220	...	220
36	...	...	...	...	...	...	...	...	...	4,486	...	4,486
37	1,932	2,817	4749	5,466	...	5,466	2,909	2,054	4,963	27,266	9,786	37,052
38	1,439	...	1,439	...	...	...	1,642	1,603	3,245	13,150	3,238	16,388
39	75,526	123,813	199,339	163,378	...	163,378	83,009	64,270	147,279	879,247	345,768	1,225,015
40	3,283	...	3,283	3,757	...	3,757	2,937	...	2,937	25,304	1,446	26,750
41	2,432	...	2,432	4,444	...	4,444	2,695	...	2,695	21,168	1,054	22,222
42	2,747	...	2,747	3,543	...	3,543	2,951	...	2,951	26,694	1,867	28,561
43	120	...	120	252	...	252	249	...	249	2,575	120	2,695
44	218	...	218	513	...	513	168	...	168	2,844	193	3,037
45	...	...	...	...	...	...	703	...	703	2,238	...	2,238
46	...	...	...	...	...	...	299	...	299	684	...	684
47	264	...	264	...	...	...	219	...	219	1,236	...	1,236
48	9,064	...	9,064	12,509	...	12,509	10,221	...	10,221	82,743	4,980	87,423
49	...	...	...	...	...	...	...	...	...	4,561	...	4,561
50	...	48,852	48,852	...	...	...	840	2,605	3,445	840	117,050	117,890
51	...	137	137	...	...	...	...	321	321	...	14,132	14,132
52	...	23	23	...	6,404	6,404	...	2,030	2,030	...	8,457	8,457
53	...	509	509	...	...	...	...	...	...	...	509	509
54	...	1,602	1,602	...	...	...	...	...	...	...	1,602	1,602
55	...	...	...	...	...	...	...	...	...	18,408	...	18,408
56	...	...	...	...	...	...	...	...	...	19,021	...	19,021
57	...	...	...	...	...	...	...	...	...	...	...	...
58	...	...	...	...	...	...	180	39	219	180	39	219
59	108,071	203,574	311,645	212,195	6,404	218,599	112,382	78,597	190,979	1,240,074	563,399	1,803,473
60	33	6,482	6,515	801	150,260	151,061	18,867	11,720	30,587	69,517	206,243	275,760
61	108,104	210,056	318,160	212,996	156,664	369,660	131,249	90,317	221,566	1,309,591	769,642	2,079,233
62	*11,455*	*13,480*	*24,935*	*152,382*	...	*152,382*	*15,683*	*17,482*	*33,165*	*279,140*	*45,994*	*325,134*
63	96,649	196,576	293,225	60,614	156,664	217,278	115,566	72,835	188,401	1,030,451	723,648	1,754,099

Note.—Exchange compensation allowance not shewn separately in the Public Works Finance Accounts, N.-W. P. and Oudh, and Madras.

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES* for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

INDIA,

PARTICULARS.	Reference to Detailed Account. *See* also page 206.	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . { Original Works	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . { Repairs	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. { Original Works		...	...	...	...	...	7,260	3
Minor Works and Navigation, Capital. { Repairs		...	...	...	...	...	...	4
Ditto Revenue . { Original Works	135	...	...	...	...	...	190	5
Ditto Revenue . { Repairs		...	...	...	...	...	2,749	6
Minor Works and Navigation and Agricultural. { Original Works	135	...	...	...	...	...	39	7
Minor Works and Navigation and Agricultural. { Repairs	to 137	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . . { Original Works	149	350,196	6,681	7,355	1,721	1,531	8,134	9
Imperial . . . . { Repairs		254,856	13,345	8,547	1,001	1,361	11,546	10
Provincial . . . . { Original Works	152	...	...	...	...	...	...	11
Provincial . . . . { Repairs		...	...	...	...	...	...	12
Incorporated Local . . { Original Works	152	...	...	1,030	...	...	163	13
Incorporated Local . . { Repairs		...	...	1,213	...	...	1,208	14
Special Defence Works	188	264,397	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. { Original Works	124	...	...	...	...	...	...	16
Major Works—Working Expenses. { Repairs	& 125	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. { Original Works	203	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. { Repairs	& 204	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.	...	869,449	20,026	18,145	2,722	2,892	31,289	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	2,243	22
Minor Works and Navigation, Revenue Establishment		...	...	...	...	...	989	23
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	12	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	223,039	8,876	3,458	629	1,011	7,252	25
Provincial ditto	152	...	...	...	...	...	...	26
Incorporated Local ditto	152	...	...	516	...	...	137	27
Special Defence Works ditto . . .	188	39,075	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, ditto	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.	...	262,114	8,876	3,974	629	1,011	10,633	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .	...	...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.	...	262,114	8,876	3,974	629	1,011	10,633	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .	...	30.14	44·32	21·90	23·10	34·96	33·98	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1894.

Railways.)

No. of Items.	GENERAL. Baluchistan.	GENERAL. TOTAL.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	1,533	1,630	33,038	10,120	46,321
2	...	...	...	...	...	...	...	...	...	...	...	...
3	725	7,985	...	...	...	...	6,109	3,413	3,161	34,233	29,817	84,718
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	190	...	...	...	...	5	702	3,668	—*4,302*	3,409	3,672
6	1,732	4,481	...	...	...	...	22,729	4,821	21,149	21,448	18,773	93,401
7	...	39	...	24,706	32,444	...	4,898	4,384	5,751	61,127	32,301	165,650
8	...	...	...	12,121	14,247	...	61,224	1,343	1,667	94,107	79,703	264,412
9	33,264	408,882	1,604	236,414	9,730	85,331	14,204	10,127	68,340	6,309	31,085	872,026
10	10,953	301,609	711	89,327	14,568	10,636	14,499	5,966	26,310	6,626	16,408	486,660
11	...	...	83,564	...	174,711	73,199	102,911	94,488	86,178	118,480	113,051	846,582
12	...	...	56,904	...	79,227	48,067	93,572	114,368	113,862	38,760	122,542	667,302
13	...	1,193	13,863	3,174	41,319	38,826	...	66,162	26,554	1,311	45,896	238,298
14	...	2,421	4,307	91	11,048	26,243	...	86,182	53,223	2,232	61,129	246,876
15	...	264,397	...	...	...	...	...	...	...	...	...	264,397
16	...	...	...	...	...	...	4,683	19,369	10,836	6,041	1,334	42,263
17	...	...	...	...	...	...	62,755	94,422	101,744	54,609	26,578	340,108
18	...	...	...	...	...	...	30,568	40,277	290,940	136,589	40,822	539,196
19	...	...	...	...	...	...	...	...	...	...	...	...
20	46,674	991,197	160,953	365,833	377,294	282,302	418,157	547,557	815,013	610,608	632,968	5,201,882
21	...	...	...	...	...	...	...	292	374	6,854	1,926	9,446
22	167	2,410	...	...	...	...	1,403	659	686	7,815	3,621	16,594
23	429	1,418	...	...	...	...	12,452	8,792	20,859	5,166	10,185	58,872
24	...	12	...	11,748	11,051	...	30,938	1,232	5,905	59,113	37,706	157,705
25	9,828	254,093	401	103,917	5,494	19,852	6,433	3,658	16,836	2,250	8,522	421,456
26	...	...	39,819	..	45,857	29,635	71,153	79,101	68,338	57,124	94,285	485,312
27	...	653	...	1,087	11,943	5,551	...	39,900	11,475	1,240	12,759	84,608
28	...	39,075	...	...	...	...	...	...	...	...	...	39,075
29	...	...	...	...	...	...	66,848	133,359	113,174	46,587	11,079	371,047
30	...	...	...	...	...	...	6,209	8,750	55,578	31,129	8,318	109,984
31	10,424	297,661	40,220	116,752	74,845	55,038	195,436	275,743	293,225	217,278	188,401	1,754,099
32	...	...	...	...	...	...	...	*19,021*	...	...	...	*19,021*
33	10,424	297,661	40,220	116,752	74,345	55,038	195,436	256,722	293,225	217,278	188,401	1,735,078
34	22·33	30·03	24·99	31·91	19·70	19·50	46·74	46·88	35·98	35·58	29·76	33·35

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st (Excluding

PARTICULARS.	INDIA, GENERAL.										CENTRAL PROVINCES.	BURMA.						No. of Items.
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	RAJPUTANA.			BALUCHISTAN.			Buildings and Roads.	UPPER.			LOWER.			
					Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation	TOTAL.		Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads	Irrigation.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.																		
Surveying and mathematical instruments	498	51	14	...	6	...	6	...	...	...	120	1,571	...	1,571	501	...	501	1
Machinery, including navigation plant	1,992	10	750	...	18	...	18	...	...	...	73	...	...	...	249	...	249	2
Tools	2,034	145	261	...	46	...	46	...	...	...	375	1,232	...	1,232	1,560	...	1,560	3
Plant	...	...	...	...	...	...	...	...	...	...	1,305	1,302	...	1,302	344	...	344	4
Office furniture	386	21	4	...	42	...	42	...	...	...	130	1,119	...	1,119	186	...	186	5
Camp equipage	275	...	21	...	10	...	10	...	...	...	206	33	...	33	33	...	33	6
Live-stock	...	...	...	...	4	...	4	...	...	...	1	112	...	112	250	...	250	7
Rolling-stock for canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	37	41	...	-163	-163	605	...	605	...	275	121	396	602	3,297	3,899	9
TOTAL NEW SUPPLIES Rx.	5,185	227	1,087	41	126	-163	-37	605	...	605	2,210	5,644	121	5,765	3,725	3,297	7,022	10
Repairs and carriage	4,712	226	92	...	135	...	135	...	16	16	493	2,312	...	2,312	929	...	929	11
TOTAL	9,897	453	1,179	41	261	-163	98	605	16	621	2,703	7,956	121	8,077	4,654	3,297	7,951	12
Add—Charges by other Branches and Departments	419	...	...	...	47	...	47	...	...	...	...	...	760	760	264	...	264	13
Deduct—Charges to other Branches and Departments	*1,124*	*153*	...	...	*43*	...	*43*	...	...	...	*139*	*126*	...	*126*	*43*	...	*43*	14
GRAND TOTAL Rx.	9,192	300	1,179	41	265	-163	102	605	16	621	2,564	7,830	881	8,711	4,875	3,297	8,172	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial and Local.*).																		
Minor Works and Navigation, Capital	...	...	...	...	...	38	38	...	5	5	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	-204	-204	...	11	11	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	3	3	...	...	...	...	...	881	881	...	3,297	3,297	19
BUILDINGS AND ROADS—																		
Imperial	6,975	300	1,145	41	245	...	245	605	...	605	26	7,781	...	7,781	348	...	348	20
Provincial	...	...	...	...	...	...	...	...	...	...	2,538	...	...	...	3,748	...	3,748	21
Incorporated Local	...	...	34	...	20	...	20	...	...	...	...	49	...	49	779	...	779	22
Special Defence Works	2,217	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL AS ABOVE Rx.	9,192	300	1,179	41	265	-163	102	605	16	621	2,564	7,830	881	8,711	4,875	3,297	8,172	26

* Excluding outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1894.

Railways.

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	—21	—40	...	—40	83	...	83	142	...	142	778	...	778	778	...	778	4,481	...	4,481
2	390	168	5,605	5,773	67	816	883	—136	17	—119	1,260	818	2,078	1,273	...	1,273	6,114	7,256	13,370
3	4,401	678	...	678	1,264	...	1,264	3,432	...	3,432	2,671	...	2,671	2,859	...	2,859	20,958	...	20,958
4	...	52	...	52	343	—1	342	...	6	6	10	...	10	642	...	642	3,998	5	4,003
5	120	37	...	37	338	...	338	586	...	586	196	...	196	143	...	143	3,308	...	3,308
6	...	58	...	58	340	...	340	58	...	58	75	...	75	...	...	...	1,109	...	1,109
7	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	467	...	467
8	...	...	...	...	...	...	...	...	...	...	...	156	156	...	...	...	...	156	156
9	...	...	2,027	2,027	...	2,663	2,663	...	4,667	4,667	—26	8,662	8,636	...	2,772	2,772	1,534	24,046	25,580
10	4,990	953	7,632	8,585	2,435	3,478	5,913	4,082	4,690	8,772	4,964	9,636	14,600	5,695	2,772	8,467	41,969	31,463	73,432
11	467	1,272	21,754	23,026	504	1,017	1,521	717	2,768	3,485	1,722	11,207	12,929	1,735	871	2,606	15,316	37,633	52,949
12	5,457	2,225	29,386	31,611	2,939	4,495	7,434	4,799	7,458	12,257	6,686	20,843	27,529	7,430	3,643	11,073	57,285	69,096	126,381
13	...	105	...	105	...	...	...	...	...	...	18	...	18	574	54	628	1,427	814	2,241
14	2	16	10	26	80	3	83	47	393	440	2,127	...	2,127	392	448	840	4,292	854	5,146
15	5,455	2,314	29,376	31,690	2,859	4,492	7,351	4,752	7,065	11,817	4,577	20,843	25,420	7,612	3,249	10,861	54,420	69,056	123,476
16	...	...	...	...	...	19	19	...	25	25	...	363	363	...	96	96	...	503	503
17	...	...	1,095	1,095	...	...	...	...	2	2	...	181	181	...	21	21	...	1,342	1,342
18	...	...	2,217	2,217	...	25	25	...	386	386	...	419	419	...	323	323	...	3,177	3,177
19	...	...	4,386	4,386	...	81	81	...	76	76	...	2,222	2,222	...	1,567	1,567	...	12,513	12,513
20	1,294	428	...	428	239	...	239	1,020	...	1,020	140	...	140	547	...	547	21,134	...	21,134
21	4,161	1,886	...	1,886	1,120	...	1,120	3,087	...	3,087	4,047	...	4,047	5,237	...	5,237	25,824	...	25,824
22	...	...	...	...	1,500	...	1,500	645	...	645	390	...	390	1,828	...	1,828	5,245	...	5,245
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,217	...	2,217
24	...	...	10,470	10,470	...	3,794	3,794	...	2,865	2,865	...	9,443	9,443	...	843	843	...	27,415	27,415
25	...	...	11,208	11,208	...	573	573	...	3,711	3,711	...	8,215	8,215	...	399	399	...	24,106	24,106
26	5,455	2,314	29,376	31,690	2,859	4,492	7,351	4,752	7,065	11,817	4,577	20,843	25,420	7,612	3,249	10,861	54,420	69,056	123,476

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Exchange Compensation Allowance.

Expenditure Rx. 624,411.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Revenue.	Expenditure.
						Rx.
Exchange Compensation Allowance.	75	Expenditure	216	...	...	624,411

No. 75.—ABSTRACT ACCOUNT showing the AMOUNT of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT OF INDIA during the YEAR 1893-94.

MAJOR HEADS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenue:										
Land Revenue	407	2,490	4,880	1,585	7,089	7,619	4,346	8,454	5,604	42,474
Opium	...	...	...	...	2,416	...	...	...	...	2,416
Salt	1,174	...	...	...	...	...	...	1,369	1,026	3,569
Stamps	...	...	...	...	236	...	...	...	...	236
Excise	...	...	70	...	50	...	...	411	100	631
Customs	...	...	236	...	979	...	...	252	856	2,323
Assessed Taxes	...	...	...	...	77	...	...	...	...	77
Forest	1,123	1,157	2,553	582	813	1,373	894	1,783	1,911	12,189
Registration	...	...	...	...	125	...	...	...	...	125
TOTAL	2,704	3,647	7,739	2,167	11,785	8,992	5,240	12,269	9,497	64,040
Post Office, Telegraph, and Mint:										
Post Office	3,188	...	...	...	...	...	...	...	...	3,188
Telegraph	7,447	...	...	...	...	...	...	...	...	7,447
Mint	834	...	...	...	...	...	...	...	973	1,807
TOTAL	11,469	...	...	...	...	...	...	...	973	12,442
Salaries and Expenses of Civil Department:										
General Administration	10,219	2,022	3,890	1,217	5,298	5,032	3,680	3,329	4,137	38,824
Law and Justice—Courts of Law	816	2,405	5,612	1,644	16,045	14,661	9,460	7,587	11,707	69,937
Law and Justice—Jails	1,298	264	380	...	1,149	907	435	631	319	5,383
Police	578	1,444	5,973	915	5,137	4,009	3,300	3,564	2,768	27,688
Marine	...	...	453	...	620	...	...	27	77	1,177
Education	197	432	523	191	3,120	1,327	901	1,934	2,029	10,654
Ecclesiastical	740	306	457	55	819	1,284	1,385	2,150	1,909	9,105
Medical	784	1,204	1,133	520	4,197	3,127	2,248	4,302	4,066	21,581
Political	8,394	222	772	461	364	125	2,108	412	2,966	15,824
Scientific and other Minor Departments	7,088	52	71	...	787	225	288	655	348	9,514
TOTAL	30,114	8,351	19,264	5,003	37,536	30,697	23,805	24,591	30,326	209,687
Miscellaneous Civil Charges:										
Stationery and Printing	261	...	90	55	133	102	...	157	...	798
Miscellaneous	...	...	...	...	...	...	...	...	30	30
TOTAL	261	...	90	55	133	102	...	157	30	828
Famine Relief and Insurance:										
Construction of Protective Irrigation Works	...	...	...	...	...	30	...	...	...	30
Railway Revenue Account:										
State Railways Working Expenses	114	366	1,813	49	2,917	2,430	8,131	263	70	16,153
Guaranteed Companies:										
Surplus Profits, Land and Supervision	121	494	...	360	480	588	...	451	1,029	3,523
Miscellaneous Railway Expenditure	326	78	110	...	11	51	1,163	81	...	1,820
TOTAL	561	938	1,923	409	3,408	3,099	9,294	795	1,099	21,526
Irrigation:										
Major Works—Working Expenses	...	...	...	...	1,419	2,244	3,248	...	437	7,348
Minor Works and Navigation	...	...	532	...	1,115	289	887	...	1,537	4,360
TOTAL	...	...	532	...	2,534	2,533	4,135	...	1,974	11,708
Buildings and Roads:										
Military Works	9,485	...	1,052	...	...	23	...	...	48	10,608
Civil Works	800	1,001	3,090	1,180	1,492	3,533	2,408	5,352	2,618	21,474
TOTAL	10,285	1,001	4,142	1,180	1,492	3,556	2,408	5,352	2,666	32,082
Army Services:										
Army—Effective	155,187	...	...	...	...	...	...	54,202	55,231	264,620
Special Defence Works	1,535	...	...	...	...	...	...	...	...	1,535
TOTAL CHARGED AGAINST REVENUE	212,116	13,937	33,690	8,814	56,888	48,979	44,882	97,366	101,796	618,468
Expenditure not Charged to Revenue:										
State Railways—Construction	919	...	1,023	...	...	276	1,046	1,466	18	4,748
Irrigation Works—Construction	...	...	...	...	...	794	242	...	159	1,195
TOTAL NOT CHARGED TO REVENUE	919	...	1,023	...	...	1,070	1,288	1,466	177	5,943
GRAND TOTAL	213,035	13,937	34,713	8,814	56,888	50,049	46,170	98,832	101,973	624,411

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 124,964,757. Disbursements *Rx.* 119,801,267.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	76	Statement of Permanent Debt	218	6,501,113	2,462,562	+4,038,551(*a*)
„	76A	Temporary Debt	220	10,750,000	4,750,000	+6,000,000
P. Unfunded Debt.	77	Special Loans	220	...	409	
„	78	Treasury Notes	220	8,120	7,670	+559,960
„	79	Deposits of Service Funds	220	142,155	96,162	
„	80	Savings Bank Deposits	221	4,309,409	3,795,483	
Q. Deposits and Advances.	68	Provincial Balances	192	106,777	412,068	
„	81	Excluded Local Funds	222	842,238	858,799	
„	82	Political and Railway Funds	222	483,465	439,896	
	83	Deposits of Sinking Funds	222	10,124	...	
„	84	Departmental and Judicial Deposits	223	18,088,572	17,797,536	+4,344,848
„	For these Accounts *vide* Appendix A.	Advances		7,400,419	7,914,025	
„		Suspense Account		175,397	52,385	
„		Exchange on Remittance Accounts		4,987,510	...	
„		Miscellaneous		46,112	315,057	
R. Loans and Advances by Imperial Government.	85	Advances, Repayments, and Balances	228	1,156,880	135,289	+1,021,591
R. R. Loans and Advances by Provincial Governments.	85A	Ditto ditto	230	357,965	553,764	—195,799
S. Capital Account of Indian Railway Companies.	86	Receipts and Payments	240	1,230,667	1,942,133	—711,466
T. Remittances	For these Accounts *vide* Appendix A.	Inland Money Orders		19,290,843	19,294,478	
„		Other Local Remittances		...	68,521	
„		Other Departmental Accounts		802,029	800,711	
„		Remittances between Civil Treasuries and Departments		20,011,515	20,051,116	—138,246
	87	Remittance Account between England and India	242	1,199,068	1,226,875	
U. Secretary of State's Bills.	88	Bills drawn and discharged	244	9,530,235	9,960,176	
V. Cash Balance	89	Opening and Closing Balances	245	17,540,144	26,866,152	
		Total		124,964,757	119,801,267	

(*a*) Net figure carried to account No. 1 is 4,043,311. The difference of 4,760 is made up of 100,760, (90,522+10,238) being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*f*) on page 219, less Rx. 96,000 being the amount of Debt incurred pursuant to Acts 45 and 46 Vict., c. 4, the Maharaja Duleep Singh's Estate Act, 1882, *vide* note (*d*) on page 219.

No. 76.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1894, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

		Amount, 1st April 1893.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to another Loans.	Amount, 31st March 1894.
	IN INDIA.							
	IMPERIAL LOANS BEARING INTEREST.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
	4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
	„ 7*s.* sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
	4 per Cent. Loan of 1832-33	696,213	...	...	696,213	37	14,043	682,133
	4 „ „ 1835-36	1,630,290	...	...	1,630,290	...	44,800	1,585,490
	4 „ „ 1842-43	27,414,370	...	1,844,470	29,258,840	10	1,447,550	27,811,280
	4 „ „ 1854-55	25,107,920	...	1,246,910	26,354,830	50	1,472 890	24,881,890
	4 „ Transfer Loan, 1st May 1865	34,170,652	(*a*)13	1,872,077	36,042,742	60	1,750,390	34,292 292
	Reduced 4 per Cent. Loan of 1879	6,059,400	...	...	6,059,400	...	218,620	5,840,780
	4 per Cent. Promissory Notes for Mysore Family	50,152	...	...	50,152	...	144	50,008
	4 „ Maharajá Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
	4 „ East Indian Railway Commuted Stock	5,450	...	...	5,450	...	...	5,450
	4 „ Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
	4 „ Railway Loan from Nawab of Rampur	250,000	220,000	...	470,000	...	...	470,000
	3½ „ Loan of 1853-54	52,180	...	...	52,180	...	1,660	50,520
	3½ „ Loan of 1893-94	...	3,499,100	1,660	3,500,760	...	...	3,500,760
	TOTAL DEBT in INDIA bearing Interest Rx.	101,458,927	3,719,113	4,965,117	110,143,157	157	4,950,097	105,192,903
	LOANS NOT BEARING INTEREST.							
	5½ per Cent. Loan of 1859-60	1,930	...	...	1,930	300	...	1,630
	5 „ „ 1856-57	5,690	...	...	5,690	...	...	5,690
	5 „ „ 1825-26	4,939	...	...	4,939	107	...	4,832
	5 „ „ 1841-42	2,240	...	...	2,240	...	...	2,240
	5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
	Treasury Bills at 2⅓ *pie* per Cent. per diem	630	...	...	630	...	...	630
	Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
	4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
	4 „ „ 1828-29	565	...	...	565	...	...	565
	4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
	4½ „ „ of 1870	10,820	...	...	10,820	750	...	10,070
	4½ „ Transfer Loan of 1878	59,850*	...	...	59,850	39,880	6,130	13,840
	Transfer Loan of 1879, 4½ per Cent. portion	1,294,997*	...	6,010	1,301,007	1,069,127	14,900	216,980
	4½ „ Nagpur-Raipur Railway Debenture Loan	225	...	...	225	150	...	75
	4 „ Ghazipur-Dildarnagar Railway „	330	...	...	330	...	...	330
	TOTAL DEBT in INDIA not bearing Interest Rx.	1,391,500	...	6,010	1,397,510	1,110,314	21,030	266,166
	PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
	4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,700	...	...	1,700	...	...	1,700
	4 „ Cawnpur-Farukhabad „ „	810	...	...	810	...	170	640
	4 „ Cawnpur and Achneyra „ „	5,900	...	170	6,070	...	350	5,720
	4 „ Cawnpur and Achneyra Section of the Rajputana-Malwa Railway	77,620	...	350	77,970	...	...	77,970
	TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	520	86,550	...	520	86,030

1st April 1893.	Debt bearing Interest: In India Rx.	103,546,052	1,391,500	208,174,734
	In England £	106,628,682	55,085	1,446,585
	Debt not bearing Interest: In India Rx.			269,621,319
	In England £			
31st March 1894.	Debt bearing Interest: In India Rx.	105,279,912	266,166	213,340,634
	In England £	108,066,722	53,070	
	Debt not bearing Interest: In India Rx.			319,236
	In England £			213,659,870

GOVERNMENT STOCK NOTES BEARING INTEREST.

4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—

In Bengal				380	...	...	380	...	...	...	380
N.-W. P. and Oudh				131	...	...	131	2	...	...	129
Punjab				94	...	...	94	23	...	...	71
Madras				126	...	...	126	15	...	...	111
Bombay				364	...	...	354	76	...	...	288
TOTAL GOVERNMENT STOCK NOTES			Rx.	1,095	...	...	1,095	116	...	...	979
TOTAL DEBT IN INDIA			Rx.	102,937,552	3,719,113	4,971,647	111,628,312	1,110,587	4,971,647		105,546,078

IN ENGLAND.											
BEARING INTEREST.											
India 3½ per cent. Stock			£	64,102,687	...	...	64,102,687	(b)90,522 (c)10,238	...	...	64,001,927
,, 3 ,, Stock				34,755,079	(d)1,396,000	...	36,151,079	...	...	...	36,151,079
,, 3¼ ,, Debentures				3,614,000	(e)1,386,000	...	5,000,000	...	...	...	5,000,000
East Indian Railway Debenture Stock				1,435,650	...	...	1,435,650	...	...	...	1,435,650
Eastern Bengal Railway Debenture Stock				348,666	...	...	348,666	...	...	...	348,666
Oude and Rohilkund Railway Debenture Stock				384,700	...	...	384,700	...	...	...	384,700
,, ,, Debentures				729,000	...	...	729,000	729,000	...	...	...
South Indian Railway ,, Debenture Stock				425,000	...	...	425,000	...	...	...	425,000
,, ,, ,, Debentures				833,900	...	...	833,900	520,200	...	...	313,700
TOTAL DEBT IN ENGLAND bearing Interest			£	106,628,682	2,782,000	...	109,410,682	1,349,960	...	...	108,060,722
NOT BEARING INTEREST.											
East India Bonds				20,917	...	...	20,917	...	...	...	20,917
India 5 per cent. Stock				9,568	...	...	9,568	125	...	...	9,443
India 4 per cent. Stock				24,500	...	...	24,500	1,890	...	...	22,010
East Indian Railway Debenture				100	...	...	100	...	...	...	100
TOTAL DEBT IN ENGLAND not bearing Interest			£	55,085	...	...	55,085	2,015	...	...	53,070
TOTAL DEBT IN ENGLAND			£	106,683,767	2,782,000	...	109,465,767	1,351,975	...	...	108,113,792
TOTAL DEBT				209,621,319	6,501,113	4,971,647	221,994,079	(f)2,462,562	4,971,647		213,659,870
CLASSIFICATION OF THE DEBT.											
Permanent Debt, exclusive of that for Railways and Irrigation				70,089,502	2,763,899	4,971,647	77,825,048	(f)2,462,562	(g)6,083,155		69,279,331
For Railways				110,608,720	2,981,031	1,111,508	114,701,259	...	...		(h)114,701,259
For Irrigation				28,923,097	756,183	...	29,679,280	...	...		29,679,280
TOTAL				209,621,319	6,501,113	6,083,155	222,205,587	2,462,562	6,083,155		213,659,870

	India.	England.	TOTAL.
	Rx.	£	
Under Permanent Debt Discharged	1,110,587	1,251,215	2,361,802
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,695,547 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	...	53,582	90,522
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,995	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do. do.	...	32,945	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £9,163 is charged to Interest on Debt	...	8,399	10,238
Do. do. of Oudh and Rohilkund Railway Discount Sinking Fund do. do. £2,007 is charged to State Railways Interest on Debt	...	1,839	
	1,110,587	1,351,975	2,462,562

(f) This amount is shown in the General Account, page 21, as follows:—

Under Permanent Debt Discharged
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,695,547 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)
On account of Eastern Bengal Railway Sinking Fund do. do.
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do. do.
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £9,163 is charged to Interest on Debt
Do. do. of Oudh and Rohilkund Railway Discount Sinking Fund do. do. £2,007 is charged to State Railways Interest on Debt

(g) Includes £1,111,508 transferred to Debt for Railways.

(h) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £424,207 the discount involved in raising the money for the purchase of the Oudh and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and Section 2 (*a*) of Acts 44 and 45 Vict. C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
	£	£	£	£	£	£
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:						
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, ₹1,06,750 at 2*s.* the rupee	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1893:						
India 4 and 3½ per cent. Stocks	530,710	2,247	24,267	1,694	206,130	765,048
(*b*) India Debt purchased and cancelled during the year ended 31st March 1894:						
India 3½ per cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,462	213	2,974	128	26,032	90,522
India 3½ per cent. Stock purchased with £28,610, being Interest on the amounts standing to the credit of the Funds	17,831	76	837	56	6,913	
INDIA DEBT PURCHASED AND CANCELLED £	584,003	2,536	28,078	1,878	239,075	855,570
Balance of India Debt issued as above, outstanding on 31st March 1894. India 3½ per cent. Stock £12,063,387; India 3 per cent. Stock 248,548; India 4 per cent. Rupee Debt 10,675. £	6,993,022	78,229	512,977	65,836	4,672,546	12,322,610

(*a*) Difference received in cash to make up even hundreds.
(*c*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £11,170 towards the redemption of Debt incurred in excess of money raised.
(*d*) Of this Stock £1,300,000 was created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, in order to provide £729,000 for the discharge of Oude and Rohilkund Railway Debentures, £520,200 for the discharge of South Indian Railway Debentures and £32,219 for advances to Railway Companies; and £96,000 was created pursuant to Act 45 and 46 Vict., C. 4, the Maharajah Duleep Singh's Estate Act, 1882, and in accordance with a subsequent arrangement made with the Trustees of the estate.
(*e*) Debentures issued in consequence of the failure for a time to sell Bills on India.

* Transferred to "Loans not bearing Interest" as they were under orders for Discharge in 1893-94.
† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

No. 76A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED and the BALANCE for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1894.
ENGLAND.	£	£	£	£	£
Temporary Loans on Security of India Bills . .	...	6,000,000	6,000,000	...	6,000,000
Temporary Loans on Security of East India Bonds	...	4,750,000	4,750,000	4,750,000	...
TOTAL . £	...	10,750,000	10,750,000	4,750,000	6,000,000

No. 77.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1894.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras) . . .	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras) . . .	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.) .	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futtehoollah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915	...	110,915	...	110,915
NORTH-WESTERN PROVINCES AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	355,984	...	355,984	145	355,839
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,924	...	169,924	...	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
TOTAL . Rx.	1,575,908	...	1,575,908	145	1,575,763
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar (3¾ per cent.) .	1,264	...	1,264	264	1,000
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,779,368	...	1,779,368	409	1,778,959

No. 78.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Issues in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	6,470	40,990	6,470	34,520
Non-transferable Treasury Notes at 4 per cent. . .	8,962	1,650	10,612	1,200	9,412
TOTAL . Rx.	43,732	8,120	51,852	7,670	44,182

No. 79.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Repayments in 1893-94.	Balance, 31st March 1894.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Uncovenanted Service Family Pension Fund . .	(a)1,207,163	125,558	1,332,721	86,710	1,246,011
Miscellaneous Service Funds	(a)286	3	289	289	...
TOTAL . Rx.	1,207,449	125,561	1,333,010	86,999	1,246,011
MADRAS:					
Apothecaries' Fund	12,390	3,254	15,644	3,116	12,528
BOMBAY:					
Uncovenanted Service Family Pension Fund . .	(b) 142,337	13,340	155,677	6,047	149,630
GRAND TOTAL . Rx.	1,362,176	142,155	1,504,331	96,162	1,408,169

(a) Differ from the closing balances of last year by Rx. 12 for corrections since made.
(b) Ditto ditto by Rx. 1 for corrections since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Repayments in 1893-94.	Balance, 31st March 1894.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta	(*a*)256,498	84,072	340,570	91,735	248,835
Madras	54,501	16,090	70,591	21,790	48,801
Bombay	(*a*) 796,421	169,412	965,833	180,417	785,416
TOTAL . Rx.	1,107,420	269,574	1,376,994	293,942	1,083,052
POST OFFICE SAVINGS BANKS:					
India, General . Rx.	7,818,773	3,648,949	11,467,722	3,201,990	8,265,732
TELEGRAPH PROVIDENT INSTITUTION:					
India, General . Rx.	...	93	93	12	81
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	114,453	26,822	141,275	10,066	131,209
Central Provinces	1,964	794	2,758	252	2,506
Burma	28,241	9,971	38,212	4,693	33,519
Assam	(*a*)525	170	695	25	670
Bengal	79,797	19,691	99,488	6,629	92,859
North-Western Provinces and Oudh	58,137	12,882	71,019	4,917	66,102
Punjab	218,736	45,837	264,573	23,644	240,929
Madras	...	852	852	124	728
TOTAL . Rx.	501,853	117,019	618,872	50,350	568,522
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	(*a*)230,246	44,454	274,700	15,718	258,982
REGIMENTAL SAVINGS BANKS:					
Bengal Army	70,364	104,517	174,881	87,317	87,564
Madras Army	(*a*)21,414	38,291	59,705	31,121	28,584
Bombay Army	(*a*)24,586	33,028	57,614	27,590	30,024
TOTAL . Rx.	116,364	175,836	292,200	146,028	146,172
TOTAL BANK ACCOUNTS . Rx.	9,774,656	4,255,925	14,030,581	3,708,040	10,322,541
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	45,021	21,750	66,771	61,952	4,819
HINDU FAMILY ANNUITY FUND:					
India, General	15,299	5,764	21,063	1,902	19,161
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	(*a*)9,074	2,191	11,265	442	10,823
LOCAL FUND PENSION FUND:					
Bombay	10,635	3,948	14,583	2,254	12,329
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	2,047	2,338	4,385	4,159	226
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	(*a*)87	...	87	5	82
Bombay	(*a*)22,017	57	22,074	376	21,698
POST OFFICE LIFE INSURANCE FUND.					
India, General	33,969	10,252	44,221	3,557	40,664
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	36,487	7,184	43,671	12,796	30,875
TOTAL SPECIAL ACCOUNTS . Rx.	174,636	53,484	228,120	87,443	140,677
GRAND TOTAL	9,949,292	4,309,409	14,258,701	3,795,483	10,463,218

(*a*) Differs from last year's closing-balance by Rx. 1 for corrections since made.

No. 81.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	(*a*)31,891	98,865	130,756	94,246	36,510
Central Provinces	5,493	18,945	24,438	20,342	4,096
Burma	35,833	109,069	144,902	110,137	34,765
Assam	1,160	1,810	2,970	1,755	1,215
Bengal	23,323	49,618	72,941	56,030	16,911
North-Western Provinces and Oudh	26,107	107,568	133,675	107,730	25,945
Punjab	14,810	74,950	89,760	73,289	16,471
Madras	(*a*)25,319	89,960	115,279	70,896	44,383
Bombay	121,773	291,453	413,226	324,374	88,852
TOTAL . Rx.	285,709	842,238	1,127,947	858,799	269,148

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 82.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General.					
Bombay, Baroda and Central India Railway.					
Educational Fund	221	1,362	1,583	1,310	273
Fire Insurance Fund	3,652	1,749	5,401	4,314	1,087
Guarantee and Contractors' Security Fund	2,633	6,059	8,692	4,743	3,949
Provident Fund	7,820	34,588	42,408	40,307	2,101
Sundry Deposit Fund (Ticket and Indenture Fees)	3,656	577	4,233	722	3,511
Fine Fund	625	412	1,037	348	689
Shareholders' Interest Deposit Fund	166	469	635	446	189
Surplus Profits Deposit Fund	12,257	403,233	415,499	337,933	77,557
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	55,360	2,040	57,400	13,290	44,110
Fire Insurance Fund	8,379	2,774	11,153	1,537	9,616
Guarantee and Contractors' Security Fund	4,941	10,965	15,906	10,768	5,138
Madras Railway.					
Guarantee and Contractors' Security Fund	48,741	9,011	57,752	17,476	40,276
Provident Fund	...	10,226	10,226	6,702	3,524
TOTAL . Rx.	148,451	483,465	631,916	439,896	192,020

No. 83.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
BENGAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Deposits of Sinking Funds	...	765	765	...	765
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	4,493	9,359	13,852	...	13,852
TOTAL . Rx.	4,493	10,124	14,617	...	14,617

No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
INDIA, GENERAL.					
Civil Deposits.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue Deposits	14,602	42,897	57,499	43,193	14,306
Civil Courts' Deposits	5,179	22,638	27,817	22,162	5,655
Criminal Courts' Deposits	(*a*)894	1,114	2,008	1,309	699
Personal Deposits	37,399	1,219,920	1,257,319	1,202,174	55,145
Municipal Funds	8,194	44,623	52,817	45,634	7,183
Forest Deposits	1	20	21	20	1
Presidency Bank Deposits	16,556	597	17,153	17,153	...
Renewal Fees, Government Promissory Notes	324	1,234	1,558	1,253	305
Trust Interest Fund	23	497,881	497,904	495,668	2,236
Deposits for Government Loans (temporary)	...	97	97	97	...
Deposits of deceased officers and men of the Native Army	737	386	1,123	185	938
Loan Discharge Orders	...	141,022	141,022	132,358	8,664
Other Deposits.					
District Post Charges (Post Office)	...	69,065	69,065	68,938	127
Money Order Cheques (Post Office)	...	443,745	443,745	441,773	1,972
Military Deposits	37,746	45,827	83,573	50,693	32,880
Public Works Deposits (Buildings and Roads)	31,153	85,431	116,584	93,096	23,488
Public Works Deposits (Irrigation)	(*a*)332	430	762	479	283
Public Works Deposits (Railway Capital)	95,066	410,740	505,806	298,462	207,344
Public Works Deposits (Railway Revenue)	87,907	332,375	420,282	316,611	103,671
British Postal Orders (Post Office)	(*a*) 2,172	25,409	27,581	25,056	2,525
Dead Accounts, Savings Bank (Post Office)	8,838	2,111	10,949	262	10,687
Telegraph Deposits	447	7,525	7,972	7,548	424
Marine Deposits	1,071	625	1,696	1,185	511
Trust Interest Account (Post Office)	...	106	106	104	2
Telegraph Fine Fund	3,821	714	4,535	908	3,627
Telegraph Furniture Fund	27	43	70	43	27
State Railway Fine Fund, P. W. D. (Railway Revenue)	2,266	828	3,094	3,048	46
Trust Interest Account (Military)	31	3,540	3,571	3,568	3
Void Money Orders (Post Office)	6,037	20,629	26,666	20,862	5,804
Short payments on account of Money Orders (Post Office)	55	915	970	851	119
Foreign Money Orders (Post Office)	—62,777	502,502	439,725	478,487	—38,762
Local Funds Debt Accounts.					
Incorporated Local Funds Debt, Deposits and Advances	...	1	1	59	—58
TOTAL . Rx.	298,101	3,924,990	4,223,091	3,773,239	449,852
Carried forward . Rx.	298,101	3,924,990	4,223,091	3,773,239	449,852

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	298,101	3,924,990	4,223,091	3,773,239	449,852
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	9,129	15,129	24,258	15,303	8,955
Civil Courts' Deposits	28,707	121,539	150,246	119,254	30,992
Personal Deposits	74,839	260,235	335,074	262,727	72,347
Municipal Funds	50,618	129,385	180,003	120,131	59,872
Forest Deposits	752	100	852	677	175
Trust Interest Fund	94	6,971	7,065	7,056	9
Deposits for Government Loans (temporary)	...	94	94	94	...
Deposits for work done for public bodies or individuals	(*a*)2	158	160	117	43
Other Deposits.					
Public Works Deposits (Buildings and Roads)	21,791	1,538	23,329	17,468	5,861
Public Works Deposits (Railway Revenue)	11,576	19,784	31,360	22,667	8,693
State Railway Fine Fund, P. W. D. (Railway Revenue)	(*a*)622	559	1,181	565	616
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*a*)—*1,444*	6,167	4,723	6,435	—*1,712*
TOTAL . Rx.	196,686	561,659	758,345	572,494	185,851
BURMA.					
Civil Deposits.					
Revenue Deposits	41,649	128,624	170,273	129,835	40,438
Civil Courts' Deposits	10,695	52,964	63,659	51,824	11,835
Personal Deposits	11,167	180,067	191,234	182,409	8,825
Municipal Funds	60,091	173,029	233,120	176,624	56,496
Marine Deposits	415	794	1,209	875	334
Forest Deposits	16	1	17	11	6
Trust Interest Fund	...	410	410	410	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	9,407	37,892	47,299	34,034	13,265
Public Works Deposits (Irrigation)	284	2,770	3,054	2,175	879
Public Works Deposits (Railway Capital)	1,716	22,636	24,352	21,028	3,324
Public Works Deposits (Railway Revenue)	3,940	20,614	24,554	20,915	3,639
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	1,101	1,101	1,101	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	1,115	...	1,115	300	815
TOTAL . Rx.	140,495	620,902	761,397	621,541	139,856
ASSAM.					
Civil Deposits.					
Revenue Deposits	43,147	26,367	69,514	35,303	34,211
Civil Courts' Deposits	5,204	7,829	13,033	7,815	5,218
Personal Deposits	4,238	76,108	80,346	77,659	2,687
Municipal Funds	2,359	17,042	19,401	16,253	3,148
Forest Deposits	4	...	4	...	4
Trust Interest Fund	5	837	842	834	8
Deposits for Government Loans (temporary)	...	101	101	101	...
Deposits for work done for public bodies or individuals	42	34	76	50	26
Other Deposits.					
Public Works Deposits (Buildings and Roads)	2,762	8,046	10,808	6,733	4,075
Public Works Deposits (Railway Revenue)	121	92	213	118	95
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	8	8	8	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*109*	4,656	4,547	4,871	—*324*
TOTAL . Rx.	57,773	141,120	198,893	149,745	49,148
Carried forward . Rx.	693,055	5,248,671	5,941,726	5,117,019	824,707

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894—*continued.*

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	693,055	5,248,671	5,941,726	5,117,019	824,707
BENGAL.					
Civil Deposits.					
Revenue Deposits	228,673	266,093	494,766	265,240	229,526
Civil Courts' Deposits	377,188	856,032	1,233,220	861,915	371,305
Criminal Courts' Deposits	17,547	17,438	34,985	18,009	16,976
Personal Deposits	212,018	1,094,302	1,306,320	1,101,143	205,177
Municipal Funds	32,326	206,153	238,479	201,124	37,355
Forest Deposits	40	208	248	169	79
Presidency Bank Deposits	9,125	3,231	12,356	2,692	9,664
Trust Interest Fund	855	88,423	89,278	88,335	943
Port Trust Deposit	(*a*)3,828	7,758	11,586	6,067	5,519
Deposits for work done for public bodies or individuals	67,263	6,653	73,916	64,071	9,845
Deposits for Government Loans (temporary)	...	195	195	195	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	6,152	7,132	13,284	8,966	4,318
Public Works Deposits (Irrigation)	9,473	16,066	25,539	11,292	14,247
Public Works Deposits (Railway Capital)	2,798	15,184	17,982	8,893	9,089
Public Works Deposits (Railway Revenue)	16,863	193,947	210,810	207,574	3,236
State Railway Fine Fund, P. W. D. (Railway Revenue)	606	1,324	1,930	1,425	505
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	124,138	214,454	338,592	204,279	134,313
TOTAL . Rx.	1,108,893	2,994,593	4,103,486	3,051,389	1,052,097
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	88,318	257,419	345,737	270,393	75,344
Civil Courts' Deposits	265,453	687,164	952,617	658,498	294,119
Criminal Courts' Deposits	12,954	60,318	73,272	60,912	12,360
Personal Deposits	128,750	1,478,035	1,606,785	1,496,083	110,702
Municipal Funds	(*a*) 95,697	647,127	742,824	593,458	149,366
Forest Deposits	392	735	1,127	598	529
Trust Interest Fund	296	31,497	31,793	31,270	523
Deposits for Government Loans (temporary)	...	1,677	1,677	1,677	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	20,902	38,183	59,085	43,666	15,419
Public Works Deposits (Irrigation)	1,833	4,940	6,773	4,634	2,139
Public Works Deposits (Railway Capital)	5,033	11,055	16,088	14,157	1,931
Public Works Deposits (Railway Revenue)	(*b*)16,696	92,963	109,659	91,284	18,375
State Railway Fine Fund	(*b*)486	749	1,235	812	423
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*3,053*	995	—*2,058*	1,509	—*3,567*
TOTAL . Rx.	633,757	3,312,857	3,946,614	3,268,951	677,663
Carried forward . Rx.	2,435,705	11,556,121	13,991,826	11,437,359	2,554,467

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.
(*b*) Differs from last year's closing balance owing to readjustment of Rx. 700 invested in Government Securities in 1892-93 from the balance of State Railway Fine Fund, but charged to Public Works Deposits (Railway Revenue).

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894—*continued.*

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,435,705	11,556,121	13,991,826	11,437,359	2,554,467
PUNJAB.					
Civil Deposits.					
Revenue Deposits	131,537	406,244	537,781	405,836	131,945
Personal Deposits	74,186	725,616	799,802	732,788	67,014
Municipal Funds	80,870	409,046	489,916	390,973	98,943
Forest Deposits	21	56	77	21	56
Trust Interest Fund	85	14,652	14,737	14,622	115
Deposits for work done for public bodies or individuals	358	3,591	3,949	3,845	104
Deposits for Government Loans (temporary)	...	15,741	15,741	15,741	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	24,960	22,890	47,850	30,385	17,465
Public Works Deposits (Irrigation)	13,180	49,991	63,171	36,017	27,154
Public Works Deposits (Railway Capital)	9,555	7,509	17,064	16,238	826
Public Works Deposits (Railway Revenue)	54,174	377,289	431,463	375,541	55,922
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—1,690	2,947	1,257	3,036	—1,779
TOTAL . Rx.	387,236	2,035,572	2,422,808	2,025,043	397,765
MADRAS.					
Civil Deposits.					
Revenue Deposits	168,415	235,712	404,127	226,910	177,217
Civil Courts' Deposits	139,355	361,334	500,689	351,959	148,730
Criminal Courts' Deposits	5,871	11,765	17,636	10,474	7,162
Personal Deposits	166,760	880,765	1,047,525	866,826	180,699
Municipal Funds	67,099	228,036	295,135	241,547	53,588
Presidency Savings Bank Deposits Dead Accounts	4,342	60	4,402	46	4,356
Trust Interest Fund	1,085	130,588	131,673	130,377	1,296
Deposits of deceased officers and men of the Native Army	84	46	130	46	84
Deposits for work done for public bodies or individuals	476	1,719	2,195	2,069	126
Deposits for Government Loans (temporary)	...	712	712	712	...
Other Deposits.					
Military Deposits	24,039	21,279	45,318	15,630	29,688
Public Works Deposits (Buildings and Roads)	7,786	24,025	31,811	26,713	5,098
Public Works Deposits (Railway Capital)	6,854	53,798	60,652	45,909	14,743
Public Works Deposits (Railway Revenue)	3,337	29,384	32,721	21,106	11,615
Trust Interest Account (Military)	1	508	509	503	6
State Railway Fine Fund (Railway Revenue)	...	40	40	1	39
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—38,526	425,217	386,691	382,677	4,014
TOTAL . Rx.	556,978	2,404,988	2,961,966	2,323,505	638,461
Carried forward . Rx.	3,379,919	15,996,681	19,376,600	15,785,907	3,590,693

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894—*continued.*

	Balance, 1st April 1893.	Receipts in 1893-94.	Total.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	3,379,919	15,996,681	19,376,600	15,785,907	3,590,693
BOMBAY.					
Civil Deposits.					
Revenue Deposits	42,120	159,614	201,734	139,312	62,422
Civil Courts' Deposits	64,998	279,259	344,257	283,922	60,335
Criminal Courts' Deposits	4,337	11,452	15,789	11,213	4,576
Personal Deposits	134,209	953,899	1,088,108	921,703	166,405
Municipal Funds	89,644	199,320	288,964	184,178	104,786
Marine Deposits	562	2,446	3,008	2,268	740
Forest Deposits	14,094	17,294	31,388	17,442	13,946
Presidency Bank Deposits	9,484	249	9,733	391	9,342
Trust Interest Fund	335	291,020	291,355	287,229	4,126
Deposits of deceased officers and men of the Native Army	243	39	282	106	176
Deposits for work done for public bodies or individuals	159	284	443	276	167
Deposits for Government Loans (temporary)	...	1,075	1,075	1,075	...
Other Deposits.					
Military Deposits	9,190	19,879	29,069	20,720	8,349
Public Works Deposits (Buildings and Roads)	26,623	57,668	84,291	42,629	41,662
Public Works Deposits (Irrigation)	10,457	22,565	33,022	22,938	10,084
Public Works Deposits (Railway Revenue)	24,842	71,390	96,232	71,414	24,818
State Railway Fine Fund, P. W. D. (Railway Revenue)	1,074	1,089	2,163	582	1,581
Trust Interest Account (Military)	...	224	224	224	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1,443*	3,125	1,682	4,007	—*2,325*
Total . Rx.	430,928	2,091,891	2,522,819	2,011,629	511,190
GRAND TOTAL . Rx.	3,810,847	18,088,572	21,899,419	17,797,536	4,101,883

No. 85.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1893.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1894.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
LOANS TO NATIVE STATES.								
BENGAL.								
Cooch Behar State	*Rx.* 40,121	*Rx.* 19,821	*Rx.* 59,942	*Rx.* 8,570	*Rx.* 51,372	*Rx.* 80,000	4 per cent.	*Rx.* 1,431
LOANS TO PRESIDENCY CORPORATIONS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,942
Calcutta Port Trust Consolidated Loan	384,634	...	384,634	15,477	369,157	534,035	4½ „ „	17,136
Calcutta Port Trust for construction of Kidderpur Dock	(*a*) 2,876,298	759	2,877,057	...	2,877,057	2,877,056	4 „ „	113,313
Consolidated Loan of the Calcutta Municipality	535,091	...	535,091	23,941	511,150	783,120	4½ „ „	22,490
TOTAL . Rx.	3,972,523	759	3,973,282	39,418	3,933,864			160,881
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (*b*)	5,720
Madras Harbour Trust	500,424	27,000	527,424	10,000	517,424	582,890	4½ „ „	21,848
TOTAL . Rx.	643,424	27,000	670,424	10,000	660,424			27,568
BOMBAY.								
Bombay Municipality (Water-supply)	257,158	3,273	260,431	2,963	257,468	373,005	4 per cent.	10,177
Do. New Consolidated Loan repayable in 30 years	436,805	...	436,805	436,805	...	584,000	4½ „ „	9,828
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	616,104	...	760,000	4½ „ „	27,724
Bombay Port Trust, for Dock Extension	(*a*) 908,623	15,592	924,215	...	924,215	940,000	4 „ „	36,180
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,039,628	...	2,039,628	1,873	2,037,755	2,117,075	4½ „ „	91,810
Do. for Loans not bearing interest do.	43,564	...	43,564	1,873	41,691	84,468	*Nil.*	...
TOTAL . Rx.	4,301,882	18,865	4,320,747	1,059,618	3,261,129			175,719
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	8,917,829	46,624	8,964,453	1,109,036	7,855,417			364,168
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	30,435	539	30,974	543	30,431	34,300	5 per cent.	1,796
Quetta Municipality	2,368	...	2,368	263	2,105	2,809	4½ „ „	106
TOTAL . Rx.	32,803	539	33,342	806	32,536			1,902
UPPER BURMA.								
Minbu Municipality	187	...	187	187	...	700	4½ per cent.	6
Pakokku Municipality	1,669	...	1,669	390	1,279	2,400	4½ „	71
Monywa Municipality	1,118	...	1,118	139	979	1,500	4½ „	49
Pyinmana Municipality	2,608	...	2,608	476	2,132	3,500	4½ „	112
Yamethin Municipality	...	1,000	1,000	89	911	1,000	5 „	25
Sagaing Municipality	1,084	...	1,084	295	789	1,500	5 „	51
Yeu Municipality	726	...	726	195	531	1,000	5 „	34
Taungdwingyi Municipality	921	...	921	83	838	1,000	5 „	45
Myingyan Municipality	2,300	...	2,300	416	1,884	2,300	5 „	110
Kyaukse Municipality	1,922	...	1,922	163	1,759	2,000	5 „	94
TOTAL . Rx.	12,535	1,000	13,535	2,433	11,102			597
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES .	45,338	1,539	46,877	3,239	43,638			2,499

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	3,669	...	3,669	376	3,293	4,965	5 per cent.	177
Syad Adam Shah	900	...	900	481	419	1,200	5 „ „	53
Talukdars of Ajmere	458	...	458	122	336	82,500	5 „ „	768
Mir Hazar Khan, Ressaldar of Marri Levies	80	...	80	30	50	200	5 „ „	...
Kechi Khan, the Shambani Sardar	20	...	20	20	...	100	5 „ „	15
TOTAL .. Rx.	5,127	...	5,127	1,029	4,098			1,013
LOWER BURMA.								
Bishop of Rangoon	4,221	6,204	10,425	...	10,425	14,000	4 per cent.	204
Mirza Jaharuddin	66	...	66	42	24	80	5 „ „	3
TOTAL . Rx.	4,287	6,204	10,491	42	10,449			207
BENGAL.								
Shahzada Mahomed Furukhshah	72,500	...	72,500	...	72,500	72,500	4 per cent.	(c)3,019
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	81,914	6,204	88,118	1,071	87,047			4,239
LOANS TO DISTRICT, &c., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	22,674	...	22,674	1,052	21,622	30,000	4½ per cent.	1,007
Ditto Secunderabad (Water works)	7,500	37,500	45,000	...	45,000	75,800	4½ „	...
TOTAL . Rx.	30,174	37,500	67,674	1,052	66,622			1,007
UPPER BURMA.								
Magwe District Fund	800	...	800	200	600	1,000	4½ per cent.	34
Pakokku ditto	315	...	315	100	215	410	5 „	14
TOTAL . Rx.	1,115	...	1,115	300	815			48
MADRAS.								
Cantonment Committee, Wellington	200	...	200	20	180	200	4½ per cent.	8
TOTAL LOANS TO DISTRICT, &c., COMMITTEES	31,489	37,500	68,989	1,372	67,617			1,063
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	36,232	3,947	40,179	5,720	34,459		6¼ & 6 per cent.	
Ditto for relief of Agriculturists and other purposes	25,509	...	25,509	12,691	12,818		6¼ per cent.	
TOTAL	61,741	3,947	65,688	18,411	47,277			2,408
UPPER BURMA.								
Advances for relief of Agriculturists and other purposes	34,737	19,654	54,391	15,181	39,210		6¼ per cent.	2,031
TOTAL ADVANCES TO CULTIVATORS . Rx.	96,478	23,601	120,079	33,592	86,487			4,439
GRAND TOTAL . Rx.	9,213,169	135,289	9,348,458	1,156,880	8,191,578			377,839

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.
(c) Besides Rx. 765 paid to Sinking Fund.

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1894, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1893.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1894.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality (Water-supply)	37,384	...	37,384	1,388	35,996	40,000	4½ per cent.	1,667
Burhanpur Municipality (Do.)	9,995	...	9,995	356	9,639	10,500	4½ ,,	446
Raipur Municipality (Do.)	10,000	...	10,000	156	9,844	10,000	4½ ,,	304
TOTAL . Rx.	57,379	...	57,379	1,900	55,479			2,417
BURMA.								
Lower Burma—								
Prome Municipality	(a)8,156	...	8,156	414	7,742	20,000	5 per cent.	402
Rangoon Municipality (Water-supply)	13,179	...	13,179	4,294	8,885	41,000	4½ & 5 per cent.	570
Kyauk-phyu Municipality	525	...	525	256	269	1,000	5 per cent.	23
Mergui Municipality	102	300	402	52	350	500	5 ,,	4
Maubin Municipality	800	...	800	84	716	800	5 ,,	39
Paungde Municipality	1,800	...	1,800	164	1,636	1,800	5 ,,	88
Yandoon Municipality	...	7,500	7,500	...	7,500	7,500	5 ,,	...
TOTAL . Rx.	24,562	7,800	32,362	5,264	27,098			1,126
ASSAM.								
Shillong Municipality	1,235	...	1,235	116	1,119	1,750	4½ & 5 per cent.	55
BENGAL.								
Chittagong Municipality	...	4,500	4,500	...	4,500	4,500	4½ per cent.	...
Darjeeling Municipality	(a)5,426	...	5,426	298	5,128	7,500	4½ ,,	274
Manicktolla Municipality	...	2,500	2,500	101	2,399	2,500	4½ ,,	56
Dacca Municipality	12,150	...	12,150	200	11,950	12,500	4½ ,,	547
Faridpur Municipality	444	...	444	43	401	500	4½ ,,	20
Rajshahye Municipality	1,265	...	1,265	132	1,133	1,500	4½ ,,	56
Mozufferpore Municipality	...	4,500	4,500	...	4,500	6,000	4½ ,,	...
Patna Municipality	...	15,800	15,800	...	15,800	31,800	4½ ,,	...
Commillah Municipality (Tipperah)	134	...	134	51	83	250	4½ ,,	6
Serampore Municipality	2,945	...	2,945	98	2,847	3,000	4½ ,,	133
Chapra Municipality	500	...	500	79	421	500	4½ ,,	17
Pooree Municipality	1,500	500	2,000	...	2,000	2,000	4½ ,,	80
Howrah Municipality	...	2,000	2,000	109	1,891	2,000	4½ ,,	27
TOTAL . Rx.	24,364	29,800	54,164	1,111	53,053			1,216

NORTH-WESTERN PROVINCES AND OUDH.								
Naini Tal Municipality (old loan)	2,147	...	2,147	2,147	...	2,500	4½ per cent.	...
Naini Tal Municipality (Water Works)	23,000	3,000	26,000	...	26,000	26,000	4 „	748
Agra Municipality (Do.)	122,115	2,550	124,665	2,221	122,444	125,670	4 „	4,897
Allahabad Municipality (Do.)	157,854	5,120	162,974	2,875	160,099	164,321	4 „	6,289
Benares Municipality (Do.)	155,000	35,000	190,000	...	190,000	195,823	4 „	6,705
Benares Municipality (Drainage)	...	10,000	10,000	...	10,000	10,000	4 „	361
Cawnpore Municipality (Water Works)	40,000	50,000	90,000	...	90,000	145,000	4 „	2,665
Mussoorie Municipality (Do.)	3,500	100	3,600	...	3,600	3,600	4½ „	223
Lucknow Municipality (Do.)	20,000	78,000	98,000	...	98,000	126,289	4 „	2,384
Bara Banki Municipality	541	...	541	60	481	600	4½ „	24
Kheri Municipality	...	200	200	50	150	200	4½ „	7
Bareilly Municipality	1,350	...	1,350	180	1,170	1,350	4½ „	26
TOTAL . Rx.	525,507	183,970	709,477	7,533	701,944			24,329
PUNJAB.								
Lahore Municipality	162,672	...	162,672	2,253	160,419	177,500	4½ per cent. (*b*)	6,910
Simla Municipality for Town Hall and Water-Works	90,507	...	90,507	723	89,784	120,000	4 „	4,778
Peshawar Municipality	9,000	...	9,000	3,000	6,000	15,000	5 „	404
Edwardesabad Municipality	480	...	480	126	354	3,500	5 „	24
Dera Ghazi Khan Municipality	(*a*) 17,516	...	17,516	1,170	16,346	23,400	4 „	734
Delhi Municipality	53,304	11,163	64,467	3,030	61,437	82,000	4 „	2,170
Ludhiana Municipality	5,224	425	5,649	300	5,349	6,000	5 „	216
Kohat Municipality	1,700	...	1,700	110	1,590	1,700	5 „	71
Dalhousie Municipality	2,512	2,051	4,563	331	4,232	5,033	5 „	66
TOTAL . Rx.	342,915	13,639	356,554	11,043	345,511			15,373
Carried over	975,962	235,209	1,211,171	26,967	1,184,204			44,516

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.
(*b*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1894, and the amount of such LOANS at the commencement and close of the year—*continued.*

	Amount, 1st April 1893.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1894.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward	*Rx.* 975,962	*Rx.* 235,209	*Rx.* 1,211,171	*Rx.* 26,967	*Rx.* 1,184,204	*Rx.*		*Rx.* 44,516
MADRAS.								
Adoni Municipality	...	6,600	6,600	...	6,600	6,600	4¼ per cent.	...
Coonoor Municipality	1,226	...	1,226	78	1,148	1,925	4½&4¼ per cent.	53
Ootacamund Municipality	6,085	...	6,085	292	5,793	7,292	4½&4¼ ,,	258
Cochin Municipality	775	...	775	72	703	1,400	4½ ,,	35
Kombhakonam Municipality	6,000	...	6,000	95	5,905	6,000	4½ ,,	229
Calicut Municipality	2,700	...	2,700	400	2,300	3,000	4½ ,,	186
Mayavaram Municipality	615	...	615	17	598	850	4¼ ,,	26
Cuddapah Municipality	969	...	969	14	955	969	4¼ ,,	44
Tanjore Municipality	16,360	...	16,360	...	16,360	19,000	4¼ ,,	650
Madura Municipality	...	16,400	16,400	...	16,400	16,400	4¼ ,,	234
Tellicherry Municipality	...	500	500	...	500	500	4¼ ,,	3
TOTAL Rx.	34,730	23,500	58,230	968	57,262			1,718
BOMBAY.								
Hubli Municipality	19,500	4,700	24,200	320	23,880	24,200	4½ per cent.	877
Ahmedabad Municipality	44,246	...	44,246	766	43,480	45,000	4½ ,,	1,980
Dharwar Municipality	1,290	...	1,290	221	1,069	3,600	4½ ,,	54
Godhra Municipality	888	...	888	36	852	1,000	5 ,,	44
Hyderabad Municipality (for Water-supply)	8,345	...	8,345	1,273	7,072	30,000	4½ ,,	351
Islampur Municipality	...	2,100	2,100	...	2,100	2,100	4½ ,,	...
Panvel Municipality	5,900	...	5,900	96	5,804	5,900	4½ ,,	264
Sangamner Municipality	248	...	248	35	213	600	4½ ,,	11
Dhulia Municipality	15,000	9,000	24,000	...	24,000	25,000	4½ ,,	519
TOTAL Rx.	95,417	15,800	111,217	2,747	108,470			4,100
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rx.	1,106,109	274,509	1,380,618	30,682	1,349,936			50,334
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	3,349	...	3,349	1,063	2,286	8,000	4½ per cent.	139

BENGAL.								
Chittagong Port Fund	20,000	...	20,000	2,500	17,500	20,000	4½ per cent.	275
BOMBAY.								
Karachi Port Trust	217,375	...	217,375	4,074	213,301	226,150	4½ per cent.	9,737
TOTAL LOANS TO PORT FUNDS	240,724	...	240,724	7,637	233,087			10,151
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	5,704	...	5,704	1,566	4,138	8,000	4½ per cent.	250
Dinagepur District Board	11,000	5,000	16,000	...	16,000	20,000	4½ „	499
Julpaiguri District Board	(a) 1,586	...	1,586	498	1,088	2,500	4½ „	66
Sarun District Board	3,566	...	3,566	978	2,588	5,000	4½ „	149
Darbhanga District Board	18,000	...	18,000	...	18,000	18,000	4½ „	...
Manbhum Road Committee	...	900	900	...	900	900	4½ „	10
TOTAL . Rx.	39,856	5,900	45,756	3,042	42,714			974
MADRAS.								
Calicut Local Fund Board	466	...	466	466	...	8,900	4½ per cent.	21
Saidapet Local Fund Board	7,360	...	7,360	1,208	6,152	19,979	4½ „	318
Tellicherry Local Fund Board	1,831	...	1,831	300	1,531	6,000	4½ „	76
TOTAL . Rx.	9,657	...	9,657	1,974	7,683			415
BOMBAY.								
District Local Board, Ahmedabad	3,038	...	3,038	379	2,659	3,400	4½ per cent.	137
District Local Board, Bijapur	2,445	...	2,445	275	2,170	5,000	4½ „	107
District Local Board, Ratnagiri	4,964	...	4,964	392	4,572	20,050	4½ „	219
District Local Board, Surat	9,592	...	9,592	2,272	7,320	35,000	4½ „	400
TOTAL . Rx.	20,039	...	20,039	3,318	16,721			863
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . . Rx.	69,552	5,900	75,452	8,334	67,118			2,252

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1893.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1894.	Amount of loan sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	296	...	296	296	...	2,393	5 per cent.	11
Rehracole Feudatory State	320	...	320	...	320	1,500	5 „ „	10
TOTAL . Rx.	616	...	616	296	320			21
BURMA.								
Mirza Mahomed Shah Abbas	...	100	100	20	80	100	5 per cent.	3
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,347	...	1,347	7	1,340	1,500	4 per cent.	153
Raja of Nayagur	1,503	...	1,503	503	1,000	2,500	4½ „ „	109
Deo Estate in Gya	28,308	27,200	55,508	14,493	41,015	67,200	4½ „ „	1,399
Prince Jehan Kadir Mirza	(*a*) 7,448	...	7,448	273	7,175	8,000	4½ „ „	327
Saint Joseph's College, Darjeeling	800	...	800	200	600	1,000	4½ „ „	36
Darjeeling Girls' School	(*a*) 1,157	...	1,157	312	845	1,600	4½ „ „	49
Loretto Convent	1,000	...	1,000	100	900	1,000	4½ „ „	45
TOTAL . Rx.	41,563	27,200	68,763	15,888	52,875			2,118
NORTH-WESTERN PROVINCES AND OUDH.								
Thakur Gurdial Sing (Mainpuri)	2,070	...	2,070	449	1,621	4,800	6 per cent.	81
Sheobalak (Mirzapur)	229	...	229	22	207	300	5 „ „	22
Raja Ranabir Singh (Dehra Dun)	1,486	...	1,486	111	1,375	1,720	4 „ „	59
Mahommedan Anglo-Oriental College Committee (Aligarh)	1,040	...	1,040	260	780	1,500	4½ „ „	41
TOTAL . Rx.	4,825	...	4,825	842	3,983			203
PUNJAB.								
Ali Akbar Khan of Kalahat	78	...	78	...	78	600	6 per cent.	5
Archdeacon of Lahore (Simla Parsonage)	981	...	981	67	914	1,800	4 „ „	20
Diocesan Board of Education	1,225	...	1,225	94	1,131	1,700	4½ „ „	55

Family of the late Syud Mahdi Shah	170	...	170	170	...	450	6 " "	10
Golam Hyder Khan	118	...	118	118	...	300	6¼ " "	4
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 " "	...
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	750	...	750	500	250	6,000	5 " "	171
Raja Inder Deo of Akrote	430	...	430	158	272	1,487	6¼ " "	27
Raja Niyamatulla Khan	2,368	...	2,368	94	2,274	2,900	4½ " "	106
Raja Feroze Khan of Khairpur	2,311	...	2,311	372	1,939	4,000	6 " "	128
Rai Hera Chand	1,210	...	1,210	107	1,103	1,500	5 " "	61
Mirza Suriya Jah	4,108	...	4,108	311	3,797	4,500	5 " "	198
Imam Bux, Sub-Surveyor	150	...	150	30	120	300	*Nil.*	...
TOTAL . Rx.	16,244	...	16,244	2,021	14,223			785
MADRAS.								
Banganapalli Nawab	7,294	...	7,294	2,618	4,676	30,000	6 per cent.	444
Shulagiri Estate	1,829	...	1,829	259	1,570	3,500	5 " "	92
TOTAL . Rx.	9,123	...	9,123	2,877	6,246			536
BOMBAY.								
Administrator to the Chief of Malegaon	3,242	...	3,242	688	2,554	8,400	5 per cent.	162
Mir Gulam Mahomed Khan	80	...	80	80	...	1,400	5 " "	2
Nawab of Cambay	2,702	...	2,702	2,702	...	30,000	4½ " "	78
Sayad Shaha Abdulla Huseen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	2,880	...	2,880	256	2,624	4,200	5 " "	144
Thakoor of Dhrole	2,743	...	2,743	955	1,788	15,000	5 " "	45
Yadneshwar and Sadashiv Balkristna Dixit	843	...	843	424	419	6,000	4½ " "	37
Wadherao Lalbux	68	...	68	...	68	90	5 " "	...
Chandna Kasbatis	56	...	56	10	46	406	*Nil.*	...
TOTAL . Rx.	12,614	...	12,614	5,115	7,499			468
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	84,985	27,300	112,285	27,059	85,226			4,134

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such Loans at the Commencement and Close of the Year —*continued.*

	Amount, 1st April 1893.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1894.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	143,842	14,633	158,475	5,139	153,336	...	5 per cent.	36
Embankment Advances	2,916	18,854	21,770	1,979	19,791	...	5 „ „	96
TOTAL . Rx.	146,758	33,487	180,245	7,118	173,127			132
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates, Acts	(*a*)7,813	207	8,020	2,857	5,163	...	....	365
Oudh Talukdars' Relief Act.								
Chaudhri Muhammad Azim (Hardoi)	4,509	...	4,509	1,803	2,706	19,000	5 per cent.	196
Bahna Estate (Rai Bareilli)	2,503	...	2,503	503	2,000	7,038	5 „ „	112

Shahzada Shadeo Singh (Rai Bareilli)	206	...	206	206	...	35,000	5 per cent.	2
Captains Gulab and Atar Singh (Rai Bareilli)	3,015	...	3,015	225	2,790	22,500	5 „ „	145
Dewan Kishen Kumar (Barabanki)	3,060	...	3,060	198	2,862	7,652	*Nil.*	...
TOTAL . Rx.	21,106	207	21,313	5,792	15,521			820
BOMBAY.								
Kaira Thakoors	15,648	...	15,648	1,567	14,081	27,000	5 per cent.	833
Talukdaree Settlement Officer, Ahmedabad	15,073	1,813	16,886	1,225	15,661	47,000	5 „ „	621
Talukdaree Settlement Officer, Broach	2,681	...	2,681	1,614	1,067	47,000	5 „ „	147
Manager, Karachi Encumbered Estates	729	...	729	160	569	170,000	5 „ „	32
Manager, Encumbered Estate, Hyderabad	1,720	...	1,720	680	1,040		5 „ „	87
Manager, Encumbered Estate, Shikarpur	620	...	620	300	320		5 „ „	30
TOTAL . Rx.	36,471	1,813	38,284	5,546	32,738			1,750
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	204,335	35,507	239,842	18,456	221,386			2,702

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1893.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1894.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	10,316	3,662	13,978	2,799	11,179	6¼ per cent.	648
Ditto for relief of Agriculturists and other purposes	(*a*) 25,548	18,377	43,925	11,746	32,179	6¼ „ „	1,383
TOTAL . Rx.	35,864	22,039	57,903	14,545	43,358		2,031
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes	1,491	126	1,617	762	855	6¼ per cent.	72
ASSAM.							
Advances for improvement of land	6	...	6	2	4	6¼ per cent.	...
Ditto for relief of Agriculturists and other purposes	24	255	279	196	83	6¼ „ „	10
TOTAL . Rx.	30	255	285	198	87		10
BENGAL.							
Advances for improvement of land	(*a*) 22,275	3,004	25,279	5,353	19,926	6¼ per cent.	1,290
Ditto for relief of Agriculturists and other purposes	(*a*) 33,418	11,410	44,828	15,960	28,868	6¼ „ „	1,883
TOTAL . Rx.	55,693	14,414	70,107	21,313	48,794		3,173
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	40,110	13,582	53,692	15,873	37,819	6¼ per cent. (*b*)	2,469
Ditto for relief of Agriculturists and other purposes	55,708	22,939	78,647	39,267	39,380		2,929
TOTAL . Rx.	95,818	36,521	132,339	55,140	77,199		5,398
PUNJAB.							
Advances for improvement of land	159,827	26,316	186,143	29,616	156,527	6¼ per cent.	12,427
Ditto for relief of Agriculturists and other purposes	17,738	3,080	20,818	8,888	11,930	6¼ „ „	900
TOTAL . Rx.	177,565	29,396	206,961	38,504	168,457		13,327

MADRAS.							
Advances for improvement of land	(a)373,040	44,031	417,071	66,279	350,792	6¼, 3 & 4 per cent.	12,636
Ditto for relief of Agriculturists and other purposes	(a)34,273	1,061	35,334	21,515	13,819	6¼ per cent.	2,390
TOTAL . Rx.	407,313	45,092	452,405	87,794	364,611		15,026
BOMBAY.							
Advances for improvement of land	(a)129,585	51,257	180,842	28,433	152,409	3⅛, 4½, 5, 6 & 6¼ per cent.	5,209
Ditto for relief of Agriculturists and other purposes	30,617	11,448	42,065	19,108	22,957		1,099
TOTAL . Rx.	160,202	62,705	222,907	47,541	175,366		6,308
TOTAL ADVANCES TO CULTIVATORS . Rx.	933,976	210,548	1,144,524	265,797	878,727		45,345
GRAND TOTAL .	2,639,681	553,764	3,193,445	357,965	2,835,480		114,918
Distribution of the above—							
Central Provinces	93,859	22,039	115,898	16,741	99,157		4,469
Burma (Lower)	29,402	8,026	37,428	7,109	30,319		1,340
Assam	1,265	255	1,520	314	1,206		65
Bengal	328,234	110,801	439,035	50,972	388,063		7,888
North-Western Provinces and Oudh	647,256	220,698	867,954	69,307	798,647		30,750
Punjab	536,724	43,035	579,759	51,568	528,191		29,485
Madras	460,823	68,592	529,415	93,613	435,802		17,695
Bombay	542,118	80,318	622,436	68,341	554,095		23,226

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.

No. 86.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1893-94; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1894; and the BALANCES at that Date.

TRANSACTIONS.	STATE.								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal.	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
DURING THE YEAR 1893-94.	£	£	£	£	*Rx.*	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	67,500	...	...	67,500	...	...	...	...	67,500
England	88,688	...	...	...	...	...	...	88,688	...	...	...	...	88,688
Debentures:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	88,688	...	...	...	67,500	...	...	156,188	...	...	...	...	156,188
B. Payments for discharge of Debentures	...	...	...	...	...	...	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	88,688	...	...	...	67,500	...	...	156,188	...	...	...	...	156,188
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	394,777	309	52,442	724	50,109	10,694	9,199	518,254	154,576	367,440	154,239	676,255	1,194,509
England	158,432	1,916	39,557	54,895	...	2,948	24,270	282,018	163,365	228,629	73,612	465,606	747,624
C. TOTAL	553,209	2,225	91,999	55,619	50,109	13,642	33,469	800,272	317,941	596,069	227,851	1,141,861	1,942,133
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	...	230,984	647,996	191,466	1,070,446	1,070,446
England	320	190	141	707	...	339	211	1,908	733	684	708	2,125	4,033
D. TOTAL	320	190	141	707	...	339	211	1,908	231,717	648,680	192,174	1,072,571	1,074,479
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	552,889	2,035	91,858	54,912	50,109	13,303	33,258	798,364	86,224	—52,611	35,677	69,290	867,654
A. + D. TOTAL RECEIPTS	89,008	190	141	707	67,500	339	211	158,096	231,717	648,680	192,174	1,072,571	1,230,667
B. + C. TOTAL PAYMENTS	553,209	2,225	91,999	55,619	50,109	13,642	33,469	800,272	317,941	596,069	227,851	1,141,861	1,942,133
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	...	60,000	...	...	...	...	60,000	...	...	...	...	60,000

TO 31ST MARCH 1894.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	185,000	...	8,460	193,460	21,672	496,897	...	518,569	712,029
England	1,402,560	500,000	3,000,000	3,000,000	...	200,000	3,491,540	11,594,100	7,528,628	19,503,103	10,257,630	37,289,361	48,883,461
Debentures:													
Nominal amount	...	...	*1,500,000*	*2,754,100*	...	§*147,000*	*943,100*	*5,344,200*	*1,238,500*	*2,970,900*	*800,000*	*5,009,400*	*10,353,600*
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,238,500	2,970,900	800,000	5,009,400	10,307,437
Debenture Stock:													
Stock represented	...	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
Cash received	...	...	...	...	...	...	¶1,200,000	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	1,402,560	500,000	4,505,781	5,756,116	185,000	360,837	5,698,057	18,408,351	8,807,219	25,736,533	11,069,644	45,613,396	64,021,747
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	500,000	2,760,000	1,345,000	...	...	2,129,900	6,734,900	...	...	...	...	6,734,900
	1,402,560	1,000,000	7,265,781	7,101,116	185,000	360,837	7,827,957	25,143,251	8,807,219	25,736,533	11,069,644	45,613,396	70,756,647
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net Payments:													
India, at Contract Rates	590,248	332,740	5,083,721	4,717,854	165,000	184,807	5,770,589	16,844,959	2,275,030	6,632,262	4,131,393	13,038,685	29,883,644
England	340,277	491,113	2,451,209	2,266,775	...	272,762	1,759,240	7,581,376	6,579,267	18,752,260	6,906,489	32,238,016	39,819,392
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(*a*)930,525	823,853	7,534,930	6,984,629	165,000	457,569	7,529,829	24,426,335	8,854,297	25,384,522	11,037,882	45,276,701	69,703,036
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit	472,035	176,147	...	116,487	20,000	...	298,128	1,082,797	...	352,011	31,762	383,773	1,466,570
At Debit	...	...	269,149	...	...	96,732	...	365,881	47,078	...	...	47,078	412,959

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the contract rate is equivalent to a Sterling payment of £160,837.
‖ Excluding premium, which is included under "Capital not bearing Interest."
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."
(*a*) Besides £73,144 and £1,432 debited and £36,423 credited to Capital Account on account of Interest on Share Capital paid by the Secretary of State, Interest on Interest, and Interest on excess Capital, respectively.

No. 87.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	3,830	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	11,664	2
Ditto ditto to retired Hong-Kong Police	531	3
Enlistment of Natives of India for service in the Colonies	23,476	4
Postal and Money Order Transactions	588	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Defence Works at Aden	5,675	8
Miscellaneous	31,521	9
	77,285	10
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	11
Family and Miscellaneous Remittances made by means of Rolls	...	12
Family Allotments	...	13
Remittances by Administrators General	...	14
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	15
Rajputana-Malwa Railway ditto ditto	...	16
South Indian Railway Company ditto ditto	...	17
Bengal and North-Western Railway Company ditto ditto	...	18
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	19
Bills drawn by the Mission to the Court of Persia	...	20
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	121	21
Miscellaneous	61	22
	182	23
£	77,467	24

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1894, and mencement and close of that Year.

No. of Items.	Balances, 1893. Credits.	1893-94. India. Debits (Payments).	India. Credits (Receipts).	England. Debits (Payments).	England. Credits (Receipts).	Unadjusted Balances, 31st March 1894. Debits.	Unadjusted Balances, 31st March 1894. Credits.
	£	£	£	£	£	£	£
1	...	62,755	...	...	61,175	5,410	...
2	...	23,575	19	...	25,807	9,413	...
3	...	942	...	...	990	483	...
4	...	2,970	17	...	23,489	2,940	...
5	...	...	125,884	114,942	...	...	10,354
6	3,679	50	5,986	6,633	...	...	2,982
7	1,975	101	2,095	1,975	...	...	1,994
8	...	1,200	...	...	...	6,875	...
9	...	32,432	11,327	466	35,866	17,226	...
10	5,654	124,025	145,328	124,016	147,327	42,347	15,330
11	8,234	...	...	...	...	...	8,234
12	(a) 73,208	46	162,557	216,491	...	...	19,228
13	148	14	1,923	1,988	...	...	69
14	22,396	42	22,874	56,583	15,871	...	4,516
15	...	...	253,118	254,720	1,602	...	...
16	...	...	73,952	73,952	...	...	...
17	...	...	87,073	82,692	619	...	5,000
18	...	...	7,203	8,360	1,157	...	...
19	...	...	212,814	213,109	...	295	...
20	4,000	...	20,475	20,475	...	...	4,000
21	...	6	25,956	26,000	...	171	...
22	...	14,592	18,075	9,764	1,144	5,198	...
23	107,986	14,700	886,020	964,134	20,393	5,664	41,047
24	113,640	138,725	1,031,348	1,088,150	167,720	48,011	56,377

(a) Exceeds the closing balance in last year's Statement by £8, by which sum that balance was under-stated.

No. 88.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1894, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1893.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1894.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	39,94,103	243,582	6,93,41,569	4,218,059	7,29,05,493	4,436,865	4,30,179	24,776
In Madras	13,24,000	80,755	1,60,12,831	964,436	1,72,87,331	1,042,336	49,500	2,855
In Bombay	26,69,539	162,920	7,18,81,631	4,347,740	7,40,35,170	4,480,975	5,16,000	29,685
TOTAL .	79,87,642	487,257	15,72,36,031	9,530,235	16,42,27,994	9,960,176	9,95,679	57,316

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—	₹
Amount of Bills drawn	15,72,36,031
Amount of Bills drawn if issued at 2s. the rupee . . .	9,53,02,350
Difference on account of Exchange	6,19,33,681
The average rate of Exchange on Bills drawn during the year was	s. 1 d. 2·5466429

No. 89.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1893-94.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1893.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1894.	DISTRIBUTION OF CLOSING BALANCE.					
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rx.		*Rx.*		*Rx.*		*Rx.*		Rx.	India.		Rx.		*Rx.*		*Rx.*		*Rx.*		*Rx.*
1	94[illegible]476	1	732,178	1	104,980	13	693,555	16	2,476,189	India, General . . .	16	6,317,936	13	651,727	1	135,836	1	553,099	1	4,977,274
...	...	...	...	1	136,370	18	468,945	19	605,315	Central Provinces . . .	19	686,007	18	613,922	1	72,085	...	...	...	...
...	...	...	...	3	566,585	33	717,185	36	1,283,770	Burma	36	1,645,367	33	1,292,488	3	352,879	...	...	...	...
...	...	...	...	...	...	12	330,703	12	330,703	Assam	12	459,398	12	459,398	...	...	...	...	...	...
...	...	1	192,716	2	93,514	47	1,561,265	50	1,847,495	Bengal	50	2,855,818	47	2,595,496	2	143,944	1	116,378	...	...
...	...	...	...	5	528,727	47	1,069,645	52	1,598,372	N.-W. Provinces and Oudh .	52	2,063,159	47	1,727,009	5	336,150	...	...	...	...
...	...	...	...	2	115,576	33	839,129	35	954,705	Punjab	35	958,620	33	861,971	2	96,649	...	...	...	...
1	516,905	1	226,459	10	460,469	24	1,456,594	36	2,660,427	Madras	36	3,513,760	24	1,879,133	10	475,441	1	207,782	1	951,404
1	971,019	1	528,931	4	512,915	20	1,501,915	26	3,514,780	Bombay	26	7,065,523	20	1,888,461	4	520,870	1	458,964	1	4,197,228
3	2,433,400	4	1,680,284	28	2,519,136	247	8,638,936	282	15,271,756	Total India .	282	25,565,588	247	11,969,605	28	2,133,854	4	1,336,223	3	10,125,906
									£	England.		£								
								1	2,268,388	Home Treasury of the Government of India.	1	1,300,564								
								283	17,540,144	GRAND TOTAL .	283	26,866,152								

CALCUTTA;
The 8th February 1895.

A. F. COX,
Offg. Comptroller and Auditor General.

Government of India Central Printing Office.—No. 141 C. G.—12-2-95.—400.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1893-94.

CONTENTS.

Accounts.		*Page.*
90	ABSTRACT	248
91	REPAYMENT OF ADVANCES AND ADVANCES REPAYABLE	252
92	SUSPENSE ACCOUNTS	255
93	EXCHANGE ON REMITTANCE ACCOUNT	256
94	MISCELLANEOUS	257
95	ABSTRACT ACCOUNT OF REMITTANCES	258
96	OTHER LOCAL REMITTANCES	260
97	ACCOUNTS BETWEEN PROVINCES AND DEPARTMENTS	264
98	REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	278

No. 90.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1893-94, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	17,285,828	2,379,948	5,292,699	1,200,081	1
Exchange added to Revenue	2	125,719	...	...	...	2
Permanent Debt incurred—	76					
Sterling Debt—						
India 3 p. c. Stock	,,	...	...	...	...	3
India 3½ p. c. debentures sold	,,	...	...	...	...	4
Rupee Debt—						
3½ p. c. Rupee Loans	,,	3,499,100	...	...	...	5
4 p. c. Rupee Loans	,,	220,013	...	...	...	6
TOTAL		3,719,113	...	...	...	7
Temporary Debt incurred	76A	...	...	...	...	8
Unfunded Debt—						
Treasury Notes	78	8,120	...	...	...	9
Deposits of Service Funds	79	125,561	...	...	...	10
Savings Bank Deposits	80	3,872,123	794	9,971	170	11
TOTAL		4,005,804	794	9,971	170	12
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	1,467	...	...	...	13
Excluded Local Funds	81	98,865	18,945	109,069	1,810	14
Railway Funds	82	483,465	...	...	...	15
Deposits of Sinking Funds	83	...	...	...	...	16
Departmental and Judicial Deposits	84	3,924,990	561,659	620,902	141,120	17
Advances	91	2,069,077	79,185	127,830	44,475	18
Suspense Accounts	92	53,883	5,332	2,471	2,099	19
Exchange on Remittance Account	93	4,987,510	...	...	...	20
Miscellaneous	94	37	...	...	...	21
TOTAL		11,619,294	665,121	860,272	189,504	22
Loans and Advances by Imperial Government	85	21,298	...	17,956	...	23
Loans and Advances by Provincial Governments, &c.	85A	...	16,741	7,109	314	24
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	86	...	...	...	...	25
Repayments	86	1,070,446	...	...	...	26
Remittances—						
Inland Money Orders	95	19,290,843	...	...	...	27
Other Departmental Accounts	95	4,008,544	*—202,826*	250,273	*— 70,954*	28
Net Receipts by Civil Treasuries from—	95					
Post Office	,,	1,062,294	448,783	1,134,959	384,581	29
Telegraph	,,	*—66,689*	*—8,397*	*—22,776*	*—16,382*	30
Guaranteed Railways	,,	*—259,175*	...	...	...	31
Public Works	,,	3,838,072	*—204,142*	*—887,474*	*—589,765*	32
Net Receipts from Civil Treasuries by—	95					
Marine	,,	185,513	...	...	...	33
Military	,,	8,627,159	...	...	...	34
Remittance Account between England and India	98	655,702	841	13,785	672	35
TOTAL		37,342,263	34,259	488,767	*—491,848*	36
Secretary of State's Bills drawn	88	...	...	...	...	37
Total Receipts		75,189,765	3,096,863	6,676,774	898,221	38
Opening Balance	89	2,476,189	605,315	1,283,770	330,703	39
GRAND TOTAL		77,665,954	3,702,178	7,960,544	1,228,924	40

SURIES of INDIA on the 31st March 1894; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1894.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,022,243	11,202,950	7,680,585	12,673,431	13,508,276	90,246,041	193,454	90,439,495
2	...	...	...	...	...	125,719	...	125,719
3	...	...	...	...	...	...	1,300,000	1,300,000
4	...	...	...	...	...	...	1,386,000	1,386,000
5	...	...	...	...	...	3,499,100	...	3,499,100
6	...	...	...	...	...	220,013	...	220,013
7	...	...	...	...	...	3,719,113	2,686,000	6,405,113
8	...	...	...	...	...	...	10,750,000	10,750,000
9	...	...	...	...	...	8,120	...	8,120
10	...	...	...	3,254	13,340	142,155	...	142,155
11	103,763	12,882	45,837	55,233	208,636	4,309,409	...	4,309,409
12	103,763	12,882	45,837	58,487	221,976	4,459,684	...	4,459,684
13	46,448	...	...	...	52,862	100,777	...	100,777
14	49,618	107,568	74,950	89,960	291,453	842,238	...	842,238
15	...	...	...	...	...	483,465	...	483,465
16	765	...	...	...	9,359	10,124	...	10,124
17	2,994,593	3,312,857	2,035,572	2,404,988	2,091,891	18,088,572	...	18,088,572
18	131,200	87,563	324,465	256,112	4,278,512	7,398,419	2,000	7,400,419
19	58,286	3,105	12,455	14,470	23,296	175,397	...	175,397
20	...	...	...	...	...	4,987,510	...	4,987,510
21	...	...	...	...	46,059	46,096	16	46,112
22	3,280,910	3,511,093	2,447,442	2,765,530	6,793,432	32,132,598	2,016	32,134,614
23	47,988	...	...	10,020	1,059,618	1,156,880	...	1,156,880
24	50,972	69,307	51,568	93,613	68,341	357,965	...	357,965
25	...	...	...	67,500	...	67,500	88,688	156,188
26	...	...	...	...	...	1,070,446	4,033	1,074,479
27	...	...	...	...	...	19,290,843	...	19,290,843
28	1,333,447	*—116,224*	863,120	*—233,226*	*—4,830,125*	802,029	...	802,029
29	*—242,254*	*—1,068,072*	*—383,003*	*—224,971*	*—428,364*	683,953	...	683,953
30	194,481	*—20,753*	*—20,819*	25,815	*—17,320*	47,160	...	47,160
31	...	...		588,480	3,471,712	3,801,017	...	3,801,017
32	65,719	424,011	*—186,295*	*—1,134,194*	*—1,002,236*	323,696	...	323,696
33	...	...	...	...	...	185,513	...	185,503
34	...	...	...	3,270,018	2,818,051	14,715,228	...	14,715,228
35	26,849	4,919	3,813	141,158	183,609	1,031,348	167,720	1,199,068
36	1,378,242	*—776,119*	276,816	2,433,080	195,327	40,880,787	167,720	41,048,507
37	...	...	...	...	...	...	9,530,235	9,530,235
38	23,884,118	14,020,113	10,502,248	18,101,661	21,846,970	174,216,733	23,422,146	197,638,879
39	1,847,495	1,598,372	954,705	2,660,427	3,514,780	15,271,756	2,268,388	17,540,144
40	25,731,613	15,618,485	11,456,953	20,762,088	25,361,750	189,488,489	25,690,534	215,179,023

No. 90.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1893-94, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	21,820,823	1,521,457	4,145,488	877,836	1
Exchange charged as Expenditure	3	10,285,296	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	1,467	...	...	...	3
Deduct,—Provincial Deficits charged against "Deposits"	3	...	*60,932*	*96,530*	*9,126*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	734,445	*—9,419*	249,606	67,005	5
Exchange on Expenditure not charged to Revenue	3	471,206	...	...	...	6
TOTAL		33,313,237	1,451,106	4,298,564	935,715	7
Permanent Debt discharged—	76					
Sterling Debt—						
India 4 p. c. Stock	"	...	...	...	...	8
India 5 p. c. Stock	"	...	...	...	...	9
Oude and Rohilkund Ry. Debentures	"	...	...	...	...	10
South Indian Railway Debentures	"	...	...	...	...	11
Rupee Debt—						
5½ p. c.	"	300	...	...	...	12
5 p. c.	"	107	...	...	...	13
4½ p. c.	"	1,109,907	...	...	...	14
4 p. c.	"	157	...	...	...	15
Stock Notes	"	...	...	...	...	16
TOTAL		1,110,471	...	...	...	17
Temporary Debt discharged	76A	...	...	...	...	18
Unfunded Debt—						
Special Loans	77	...	...	...	...	19
Treasury Notes	78	7,670	...	...	...	20
Deposits of Service Funds	79	86,999	...	...	...	21
Savings Bank Deposits	80	3,399,469	252	4,693	25	22
TOTAL		3,494,138	252	4,693	25	23
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	60,932	96,530	9,126	24
Excluded Local Funds	81	94,246	20,342	110,137	1,755	25
Railway Funds	82	439,896	...	...	...	26
Departmental and Judicial Deposits	84	3,773,239	752,494	621,541	149,745	27
Advances	91	2,218,007	76,554	138,403	40,687	28
Suspense Accounts	92	992	...	6,179	...	29
Miscellaneous	94	137,632	...	...	...	30
TOTAL		6,664,012	730,322	972,790	201,313	31
Loans and Advances by Imperial Government	85	41,986	...	26,858	...	32
Loans and Advances by Provincial Governments	85A	...	22,039	8,026	255	33
Payments to Railway Companies on Capital Account—						
For Expenditure	86	676,255	52,442	...	...	34
Remittances—						
Inland Money Orders	95	19,294,478	...	...	...	35
Other Local Remittances	96	*—9,281,967*	474,427	881,787	65,631	36
Other Departmental Accounts	95	614,572	156,064	...	...	37
Net Payments into Civil Treasuries by—	95					
Post Office	"	683,956	...	...	...	38
Telegraph	"	47,324	...	...	...	39
Guaranteed Railways	"	3,801,017	...	...	...	40
Public Works	"	3,836,552	*—196,636*	*—891,333*	*—599,273*	41
Net Issues from Civil Treasuries to—	95					
Marine	"	1,510	...	4,644	*—1,211*	42
Military	"	2,505,346	326,155	1,009,144	167,071	43
Remittance Account between England and India	98	108,266	...	4	...	44
TOTAL		21,611,054	760,010	1,004,246	*—367,782*	45
Secretary of State's Bills paid	88	4,436,865	...	...	...	46
Total Disbursements		71,348,018	3,016,171	6,315,177	769,526	47
Closing Balance	89	6,317,936	686,007	1,645,367	459,398	48
GRAND TOTAL		77,665,954	3,702,178	7,960,544	1,228,924	49

SURIES of INDIA on the 31st March 1894; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1894—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	8,475,353	5,255,664	4,840,496	10,281,909	9,092,366	66,311,392	15,826,815	82,138,207
2	...	...	...	...	...	10,285,296	...	10,285,296
3	46,448	...	...	...	52,862	100,777	...	100,777
4	...	*4,652*	*17,675*	*223,153*	...	*412,068*	...	*412,068*
5	35,473	246,142	873,294	176,143	52,273	2,424,962	725,084	3,150,046
6	...	...	...	...	...	471,206	...	471,206
7	8,557,274	5,497,154	5,696,115	10,234,899	9,197,501	79,181,565	16,551,899	95,733,464
8	...	...	...	...	...	...	1,890	1,890
9	...	...	...	...	...	...	125	125
10	...	...	...	...	...	...	729,000	729,000
11	...	...	...	...	...	...	520,200	520,200
12	...	...	...	...	...	300	...	300
13	...	...	...	...	...	107	...	107
14	...	...	...	...	...	1,109,907	...	1,109,907
15	...	...	...	...	...	157	...	157
16	..	2	23	15	76	116	...	116
17	...	2	23	15	76	1,110,587	1,251,215	2,361,802
18	...	...	...	...	...	...	4,750,000	4,750,000
19	...	145	264	...	...	409	...	409
20	...	...	...	...	...	7,670	...	7,670
21	...	...	...	3,116	6,047	96,162	...	96,162
22	98,364	4,917	23,644	53,040	211,079	3,795,483	...	3,795,483
23	98,364	5,062	23,908	56,156	217,126	3,899,724	...	3,899,724
24	...	4,652	17,675	223,153	...	412,068	...	412,068
25	56,030	107,730	73,289	70,896	324,374	858,799	...	858,799
26	...	...	...	...	...	439,896	...	439,896
27	3,051,389	3,268,951	2,025,043	2,323,505	2,011,629	17,797,536	...	17,797,536
28	139,703	87,012	342,635	268,860	4,601,310	7,913,171	854	7,914,025
29	8,764	1,342	14,363	17,655	3,090	52,385	...	52,385
30	...	...	...	49,550	127,647	314,829	228	315,057
31	3,255,886	3,469,687	2,473,005	2,953,619	7,068,050	27,788,684	1,082	27,789,766
32	20,580	...	...	27,000	18,865	135,289	...	135,289
33	110,801	220,698	43,035	68,592	80,318	553,764	...	553,764
34	395,086	11,418	...	56,659	2,649	1,194,509	747,624	1,942,133
35	...	...	...	...	...	19,294,478	...	19,294,478
36	10,135,113	1,204,799	*—1,489,190*	2,321,433	*—4,243,512*	68,521	...	68,521
37	*—4*	51,353	*—3,612*	*—67,919*	50,257	800,711	...	800,711
38	...	...	...	...	...	683,956	...	683,956
39	...	...	...	...	...	47,324	...	47,324
40	...	...	...	...	...	3,801,017	...	3,801,017
41	32,510	420,194	*—131,321*	*—1,143,649*	*—963,276*	363,768	...	363,768
42	40,994	*—345*	...	1,135	138,148	184,875	...	184,875
43	229,101	2,675,253	3,885,434	1,678,340	2,239,384	14,715,228	...	14,715,228
44	90	51	936	19,712	9,666	138,725	1,088,150	1,226,875
45	10,437,804	4,351,305	2,262,247	2,809,052	*—2,769,333*	40,098,603	1,088,150	41,186,753
46	...	...	...	1,042,336	4,480,975	9,960,176	...	9,960,176
47	22,875,795	13,555,326	10,498,333	17,248,328	18,296,227	163,922,901	24,389,970	188,312,871
48	2,855,818	2,063,159	958,620	3,513,760	7,065,523	25,565,588	1,300,564	26,866,152
49	25,731,613	15,618,485	11,456,953	20,762,088	25,361,750	189,488,489	25,690,534	215,179,023

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	231,504	14,470	49,648	6,243	22,264	31,596	25,426	38,497	42,804	462,452	...	462,452
Advances for Rest Camps	...	...	...	...	...	463	1,630	219	...	2,312	...	2,312
Special Advances	...	...	...	...	42,037	327	1,223	3,205	...	46,792	...	46,792
Forest Advances	26,072	64,550	77,927	17,258	20,695	49,220	38,593	83,086	118,082	495,483	...	495,483
Advances for Survey Operations	75	31	...	392	...	21	179	39,584	19,273	59,555	...	59,555
Salt and Excise Advances	...	...	...	...		...	...	1,727	1,640	3,367	...	3,367
Opium Advances	...	...	...	...	4,393	...	...	...	...	4,393	..	4,393
Stock Account—Opium	...	...	...	...	...	...	...	11,066	52,367	63,433	...	63,433
Advances Recoverable, Post Office	24,803	...	...	...	...	...	...	...	...	24,803	...	24,803
Advances Recoverable, Marine	11,767	...	...	...	...	...	...	...	...	11,767	...	11,767
Advances Recoverable, Military	...	...	...	...	...	...	...	13,727	...	13 727	...	13,727
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	...	...	...	34	...	34	...	34
Irrigation	...	...	...	...	14,136	...	7,421	...	...	21,557	...	21,557
PERMANENT ADVANCES—												
Permanent Advances, Civil	257	134	255	34	60	203	121	96	415	1,575	...	1,575
Post Office Permanent Advances	286	...	...		...	...	...	...	...	286	...	286
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	23,391	...	...	...	...	...	...	...	...	23,391	...	23,391
Ditto ditto, Mauritius	13,236	...	...	...	...	...	...	...	...	13,236	...	13,236
Ditto ditto, Straits Settlements	6,995	...	...	...	...	...	...	...	...	6,995	...	6,995
Berar Suspense Account	373,590	...	...	...	...	...	...	...	...	373,590	...	373,590
Account Current with Native States	13,345	...	...	17,596	26,580	1,228	249,872	64,871	126,815	500,307	..	500,307
Ditto ditto Post Office	696,034	...	...	...	...	...	...	...	...	696,034	...	696,034
COINAGE ACCOUNTS—												
Mint Certificates	617,495	...	...	...	...	...	...	...	3,798,418	4,415,913	...	4,415,913
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	117,787	117,787	...	117,787
Copper Coinage Account	16,152	...	...	...	...	...	...	...	911	17,063	...	17,063

Small Coin Depôt Balances	14,075	...	...	2,952	1,035	4,505	...	...	...	22,567	...	22,567
ENGLAND—												
REPAYMENT OF ADVANCES:												
Part repayment of Expenditure in England during the year 1892-93, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,000	2,000
TOTAL	2,069,077	79,185	127,830	44,475	131,200	87,563	324,465	256,112	4,278,512	7,398,419	2,000	7,400,419
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	242,364	14,750	46,052	6,532	39,225	37,594	25,133	46,899	38,663	497,212	...	497,212
Advances for Rest Camps	...	...	...	...	...	444	1,871	238	...	2,553	...	2,553
Special Advances	...	...	...	...	44,785	327	1,028	3,119	...	49,259	...	49,259
Forest Advances	25,983	61,391	81,945	16,921	20,566	46,763	38,102	82,630	119,993	494,294	...	494,294
Advances for Survey Operations	...	217	...	1,660		24	179	40,454	15,443	57,977	...	57,977
Salt and Excise Advances	...							1,844	2,830	4,674	...	4,674
Opium Advances	...	...	...	...	2,090	...	...			2,090	...	2,090
Stock Account—Opium	...	...	...	...	...	...	...	11,266	47,979	59,245	...	59,245
Advances Recoverable, Post Office	25,513	...	...	...	...	...	...	...	...	25,513	...	25,513
Advances Recoverable, Marine	13,337	...	...	...	...	...	...	...	...	13,337	...	13,337
Advances Recoverable, Military	12,278	...	...	...	...	...	...	...	3,567	15,845	...	15,845
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	...	...	...	34	...	34	...	34
Irrigation	...	...	...	...	1,510	...	6,574	...	...	8,084	...	8,084
Carried forward	319,475	76,358	127,997	25,113	108,176	85,152	72,887	186,484	228,475	1,230,117	...	1,230,117

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1894—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward .	319,475	76,358	127,997	25,113	108,176	85,152	72,887	186,484	228,475	1,230,117	...	1,230,117
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil . .	490	196	303	78	173	457	273	168	1,184	3,322	...	3,322
Post Office Permanent Advances .	203	...	...	...	...	...	...	...	...	203	...	203
ACCOUNTS WITH FOREIGN STATES—											...	
H. M.'s Col. Govt., Ceylon . .	29,751	...	...	...	...	...	...	...	...	29,751	...	29,751
Ditto ditto, Mauritius . .	13,759	...	...	...	...	...	...	...	...	13,759	...	13,759
Ditto ditto, Straits Settlements	7,289	...	...	...	...	...	...	...	...	7,289	...	7,289
Berar Suspense Account . .	405,056	...	...	...	...	...	...	...	...	405,056	...	405,056
Account Current with Native States .	14,792	...	...	15,496	31,354	1,403	265,435	60,816	125,323	514,619	...	514,619
Ditto ditto Post Office .	696,650	...	...	...	...	...	...	...	...	696,650	...	696,650
COINAGE ACCOUNTS—											...	
Mint Certificates	656,871	...	...	...	...	...	...	...	4,228,509	4,885,380	...	4,885,380
Bullion advances for Coinage . .	73,671	...	...	...	...	...	...	...	...	73,671	...	73,671
Small Coin Depôt Balances . .	...	...	10,103	...	...	...	4,040	21,392	17,819	53,354	...	53,354
ENGLAND—												
ADVANCES REPAYABLE:												
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	854	854
TOTAL .	2,218,007	76,554	138,403	40,687	139,703	87,012	342,635	268,860	4,601,310	7,913,171	854	7,914,025

No. 92.—SUSPENSE ACCOUNTS for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
RECEIPTS—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
SUSPENSE ACCOUNTS—												
Suspense Account	3,675	15	...	578	1	37	...	...	...	4,306	...	4,306
Capitalised outstandings	...	...	...	...	9,044	...	...	...	...	9,044	...	9,044
CHEQUES AND BILLS—												
Pre-audit Cheques	...	135	...	...	4,099	674	...	539	3,318	8,765	...	8,765
Cheques issued, Local Funds	...	784	...	...	...	...	...	...	255	1,039	...	1,039
Departmental Cheques	...	...	...	...	2	...	...	...	...	2	...	2
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	70	234	78	36,904	...	...	5,968	2,385	45,639	...	45,639
Postal Cash Balances	15,049	...	...	...	...	...	...	...	...	15,049	...	15,049
Telegraph	617	...	...	...	...	...	...	...	...	617	...	617
Marine	187	...	...	...	...	...	...	...	...	187	...	187
Military Cash Balances	7,960	...	...	...	...	...	...	...	14,864	22,824	...	22,824
Public Works Cash Balances—												
Buildings and Roads	522	454	...	1,371	270	438	1,144	...	101	4,300	...	4,300
Irrigation	140	...	555	...	...	151	...	...	568	1,414	...	1,414
Railway Revenue	23,989	1,748	1,682	72	7,966	1,092	10,732	7,261	1,805	56,347	...	56,347
Railway Capital	1,744	2,126	...	...	...	713	579	702	...	5,864	...	5,864
TOTAL	53,883	5,332	2,471	2,099	58,286	3,105	12,455	14,470	23,296	175,397	...	175,397
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	...	2,066	...	...	...	147	1,771	...	3,984	...	3,984
Capitalised Outstandings	...	...	...	...	...	...	...	...	1,873	1,873	...	1,873
Post Office Suspense Account	6	...	...	...	...	...	...	...	...	6	...	6
English Stores Suspense Account	...	...	...	...	136	...	...	...	...	136	...	136
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	572	...	...	...	98	...	...	670	...	670
Cheques issued, Local Funds	...	...	...	...	...	1,179	...	...	...	1,179	...	1,179
Departmental Cheques	...	...	...	...	...	...	...	...	1,217	1,217	...	1,217
Bills Payable	185	...	...	...	...	...	...	...	...	185	...	185
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	801	...	...	...	...	163	13,192	...	...	14,156	...	14,156
Military Cash Balance	...	...	...	...	...	...	...	15,087	...	15,087	...	15,087
Public Works Cash Balances—												
Buildings and Roads	...	...	507	...	...	...	...	797	...	1,304	...	1,304
Irrigation	...	...	...	...	348	...	926	...	...	1,274	...	1,274
Railway Capital	...	...	3,034	...	8,280	...	...	...	...	11,314	...	11,314
TOTAL	992	...	6,179	...	8,764	1,342	14,363	17,655	3,090	52,385	...	52,385

No. 93.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1894.

		Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	Rx.	Rx.
Exchange brought to account—					
On Expenditure in England		9	15,826,815		10,285,296
„ Revenue in England		5	193,454		125,719
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,633,361		10,159,577
„ Expenditure in England not charged to Revenue		9	725,084		471,206
			16,358,445		10,630,783
Credited as Revenue, under the head "Exchange"		5			106,920
					10,523,863
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	9,539,235	243		6,193,368	
„ Railway Companies—Capital Account	73,954	101		*131,994*	
	9,604,189			6,061,374	
Remittance Account—					
Postal and Money Order Transactions	114,942	101		69,624	
East Indian Railway Advances	253,118	„		157,397	
Rajputana-Malwa Railway Advances	73,952	„		45,363	
South India Railway Advances	82,073	„		53,648	
Bengal and North Western Railway Advances	7,203	„		4,232	
Family and Miscellaneous Remittances made by means of rolls	216,491	„		78,071	
Other Transactions	172,651	„		116,686	
	920,430	„		*525,021*	
			8,683,759		*5,536,353*
Exchange brought to account in excess of that involved in the Remittances from India during the year			7,674,686	Whereon exchange at average rate is	+ 4,987,510

No. 94.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	37	...	...	...	...	...	...	...	...	37	...	37
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	14,777	14,777	...	14,777
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	31,282	31,282	...	31,282
ENGLAND—												
Miscellaneous Deposits :—												
Unclaimed interest repaid by the South Indian Railway Company	...	...	...	...	...	...	...	...	...	...	16	16
TOTAL	37	...	...	...	...	...	...	...	46,059	46,096	16	46,112
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits :—												
Adjusting Account of Imperial Loans	39	...	...	...	...	...	...	...	...	39	...	39
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	14,348	14,348	...	14,348
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	31,180	31,180	...	31,180
London Bills Payable, Exchange	137,586	...	...	...	...	...	...	49,550	82,119	269,255	...	269,255
Security Purchase Account	7	...	...	...	...	...	...	...	...	7	...	7
ENGLAND—												
Miscellaneous Deposits :—												
Portion of outstanding Principal and Interest of the South Indian Railway Company, and of outstanding Interest of the Scinde Punjab and Delhi Railway Company, repaid by the Companies on the purchase of their undertakings by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	228	228
TOTAL	137,632	...	...	...	...	...	...	49,550	127,647	314,829	228	315,057

No. 95.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1894.

RECEIPTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	19,290,843	...	+19,290,843	...	...	...	...	...	...	...	...	+19,290,843
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Civil and Civil	16,923,649	16,922,369	+2,703,491	—89,410	+254,904	—85,362	+1,440,033	—366,735	+1,018,566	—455,089	—4,419,118	+1,286
Account Current between Military and Military	37,923	37,885	+4,325	...	...	...	...	...	...	—1,238	—3,049	+38
Account Current between P. W. & Telegraph, Public Works Accounts	150,572	20,450	+38,240	+8,081	+4,457	+86	+15,794	+13,269	+26,937	+11,268	+11,990	+130,122
Account Current between Post Office and Telegraph, Post Office Accounts	136,507	44,850	+91,657	...	...	...	...	...	...	...	...	+91,657
Transfers between P. W. Officers	17,903,670	17,903,670	+591,899	—121,497	—9,088	—185,678	—122,380	+237,242	—182,383	+211,833	—419,948	...
Transfers between Indian and Indo-European Telegraph	165,431	165,431	...	...	...	...	...	...	...	...	...	...
Account Current between Guaranteed Railways and Telegraph, Telegraph Accounts	6,639	4,759	+1,880	...	...	...	...	...	...	...	...	+1,880
Account Current between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	864,913	287,861	+577,052	...	...	...	...	...	...	...	...	+577,052
TOTAL OTHER DEPARTMENTAL ACCOUNTS	36,189,304	35,387,275	+4,008,544	—202,826	+250,273	—270,954	+1,333,447	—116,224	+863,120	—233,226	—4,830,125	+802,029
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH, GUARANTEED RAILWAYS, AND PUBLIC WORKS—												
Accounts Current between Civil & P. O., Civil Accounts	9,723,802	9,039,849	+1,062,294	+448,783	+1,134,959	+384,581	—242,254	—1,068,072	—383,003	—224,971	—428,364	+683,953
Accounts Current between Civil and Telegraph, Civil Accounts	802,386	755,226	—66,689	—8,397	—22,776	—16,382	+194,481	—20,753	—20,819	+25,815	—17,320	+47,160
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	7,498,429	3,697,412	—259,175	...	...	...	...	...	...	+588,480	+3,471,712	+3,801,017
Accounts Current between Civil and Public Works, Civil Accounts	18,888,957	18,565,261	+3,838,072	—204,142	—887,474	—589,765	+65,719	+424,011	—186,295	—1,134,194	—1,002,236	+323,696
TOTAL	36,913,574	32,057,748	+4,574,502	+236,244	+224,709	—221,566	+17,946	—664,814	—590,117	—744,870	+2,023,792	+4,855,826
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE AND MILITARY—												
Accounts Current between Civil and Marine, Marine Accounts	279,902	94,389	+185,513	...	...	...	...	...	...	...	...	+185,513
Accounts Current between Civil and Military, Military Accounts	15,526,407	811,179	+8,627,159	...	...	...	...	...	...	+3,270,018	+2,818,051	+14,715,228
TOTAL	15,806,309	905,568	+8,812,672	...	...	...	...	...	...	+3,270,018	+2,818,051	+14,900,741
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,031,348		+655,702	+841	+13,785	+672	+26,849	+4,919	+3,813	+141,158	+183,609	+1,031,348

DISBURSEMENTS.											
Money Orders	19,294,478	...	−19,294,478	...	...	...	...	...	...	...	−19,294,478
Other Local Remittances	138,191,676	138,260,197	+9,281,967	−474,427	−881,787	−65,631	−10,135,113	−1,204,799	+1,489,190	−2,321,433	+4,243,512	−68,521
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between P. W. and Telegraph, Telegraph Accounts	20,450	150,572	−130,122	...	...	...	...	...	...	...	...	−130,122
Account Current between Post Office and Telegraph, Telegraph Accounts	44,844	136,501	−91,657	...	...	...	...	...	...	...	...	−91,657
Account Current between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts.	4,759	6,639	−1,880	...	...	...	...	...	...	...	...	−1,880
Account Current between Guaranteed Railways & P. W. D., Public Works Accounts	287,861	864,913	−390,913	−156,064	...	...	+4	−51,353	+3,612	+67,919	−50,257	−577,052
TOTAL OTHER DEPARTMENTAL ACCOUNTS	357,914	1,158,625	−614,572	−156,064	...	...	+4	−51,353	+3,612	+67,919	−50,257	−800,711
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, TELEGRAPH, GUARANTEED RAILWAYS, AND PUBLIC WORKS—												
Accounts Current between Civil and Post Office, Post Office Accounts	9,140,694	9,824,650	−683,956	...	...	...	...	...	...	...	...	−683,956
Accounts Current between Civil and Telegraph, Telegraph Accounts	754,946	802,270	−47,324	...	...	...	...	...	...	...	...	−47,324
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,685,953	7,486,970	−3,801,017	...	...	...	...	...	...	...	...	−3,801,017
Accounts Current between Civil and Public Works, Public Works Accounts	23,151,236	23,515,004	−3,836,552	+196,636	+891,333	+599,273	−32,510	−420,194	+131,321	+1,143,649	+963,276	−363,768
TOTAL	36,732,829	41,628,894	−8,368,849	+196,636	+891,333	+599,273	−32,510	−420,194	+131,321	+1,143,649	+963,276	−4,896,065
NET ISSUES FROM CIVIL TREASURIES TO MARINE AND MILITARY—												
Accounts Current between Civil and Marine, Civil Accounts	94,604	279,479	−1,510	...	−4,644	+1,211	−40,994	+345	...	−1,135	−138,148	−184,875
Accounts Current between Civil and Military, Civil Accounts	851,410	15,566,638	−2,505,346	−326,155	−1,009,144	−167,071	−229,101	−2,675,253	−3,885,434	−1,678,340	−2,239,384	−14,715,228
TOTAL	946,014	15,846,117	−2,506,856	−326,155	−1,013,788	−165,860	−270,095	−2,674,908	−3,885,434	−1,679,475	−2,377,532	−14,900,103
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA		138,725	−108,266	...	−4	...	−90	−51	−936	−19,712	−9,666	−138,725

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1894.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+9,281,967
CENTRAL PROVINCES	—474,427
BURMA	—881,787
ASSAM	—65,631
BENGAL	—10,135,113
N.-W. PROVINCES AND OUDH	—1,204,799
PUNJAB	+1,489,190
MADRAS	—2,321,433
BOMBAY	+4,243,512
TOTAL	*Rx.* —68,521

No. 96.—Other Local Remittances during the Year ended 31st March 1894—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	10,410,849	10,410,849	...	596,496	596,496	...	2,358,896	2,358,896	...
Forest Remittances	78,276	77,390	+886	189,973	190,071	—*98*	728,068	726,618	+1,450
Post Office Remittances—									
Transfers between Postal Officers	548,842	547,573	+1,269	...	...	...	...	...	...
Treasury Suspense Account	17,006,820	17,006,831	—*11*	...	...	...	...	...	...
Mint Remittances	1,211,775	1,211,499	+276	...	...	...	...	...	...
Small Coin Depôt Remittances	378,669	378,669	...	...	...	...	39,732	39,732	...
Bengal Remittances	3,947,715	3,947,715	...	...	...	...	...	...	...
Miscellaneous Remittances	77,807	78,227	—*420*	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	93,846	91,154	+2,692	11,250	14,250	—*3,000*	1,094,279	1,093,909	+370
Foreign Supply Bills	672,572	766,739	—*94,167*	242,400	242,650	—*250*	779	779	...
Remittance Transfer Receipts since April 1873	41,963	39,609	+2,354	36,106	35,716	+390	199,477	203,574	—*4,097*
Foreign Remittance Transfer Receipts	443,416	446,845	—*3,429*	14,517	14,370	+147	48,711	49,481	—*770*
Emigrants' Remittance Receipts	7,658	5,841	+1,817	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	18,103,610	8,629,556	+9,474,054	173,600	642,888	—*469,288*	55,045	1,008,329	—*953,284*
Central Adjusting Account	377,972	481,326	—*103,354*	240	2,568	—*2,328*	79,856	5,312	+74,544
TOTAL	53,401,790	44,119,823	+9,281,967	1,264,582	1,739,009	—*474,427*	4,604,843	5,486,630	—*881,787*

No. 96.—Other Local Remittances during the Year ended 31st March 1894—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	905,592	905,592	...	7,733,650	7,733,650	...	5,671,293	5,671,293	...
Opium Remittances	...	...	...	885,835	875,435	+10,400	...	...	...
Customs Remittances	...	...	...	2,799,164	2,799,160	+4	...	...	...
Forest Remittances	74,105	74,056	+49	118,430	117,354	+1,076	224,418	223,802	+616
Small Coin Depôt Remittances	53,940	53,940	...	1,035	1,035	...	23,196	23,196	...
Judicial Remittances	...	...	...	1,243	1,243	...	...	...	...
Miscellaneous Remittances	...	...	...	8,572	8,620	*—48*	82,993	82,831	+162
REMITTANCES BY BILLS—									
Supply Bills since April 1873	66,391	66,696	*—305*	1,250,666	1,250,565	+101	439,320	439,420	*—100*
Foreign Supply Bills	464,526	468,608	*—4,082*	13,666	13,419	+247	8,727	8,630	+97
Remittance Transfer Receipts since April 1873	20,671	20,862	*—191*	436,215	428,610	+7,605	312,251	320,223	*—7,972*
Foreign Remittance Transfer Receipts	2,466	3,103	*—637*	40,050	30,935	+9,115	265,441	265,858	*—417*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	190,990	256,984	*—65,994*	1,264,567	11,423,147	*—10,158,580*	573,390	1,755,200	*—1,181,810*
Central Adjusting Account	6,339	810	+5,529	4,087	9,120	*—5,033*	1,949	16,424	*—15,375*
TOTAL	1,785,020	1,850,651	*—65,631*	14,557,180	24,692,293	*—10,135,113*	7,602,078	8,806,877	*—1,204,799*

No. 96.—Other Local Remittances during the Year ended 31st March 1894—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	6,023,319	6,023,319	...	11,130,935	11,130,935	...	16,872,316	16,857,316	+15,000
Salt Remittances	...	...	...	1,784,860	1,782,289	+2,571	34	34	...
Customs Remittances	...	...	...	146,478	146,478	...	...	...	...
Forest Remittances	128,401	130,795	*—2,394*	326,056	328,478	*—2,422*	328,685	328,685	...
Mint Remittances	...	...	...	...	...	...	4,079,072	4,077,580	+1,492
Small Coin Depôt Remittances	...	...	...	...	...	...	347,200	362,200	*—15,000*
Miscellaneous Remittances	50	50	...	65,815	65,851	*—36*	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	331,169	332,458	*—1,289*	45,750	44,950	+800	1,424,379	1,426,206	*—1,827*
Foreign Supply Bills	143,535	153,550	*—10,015*	1,802	1,751	+51	954,168	943,373	+10,795
Remittance Transfer Receipts since April 1873	305,545	301,797	+3,748	165,995	166,727	*—732*	332,763	327,976	+4,787
Foreign Remittance Transfer Receipts	135,742	141,430	*—5,688*	126,711	117,792	+8,919	753,668	753,148	+520
Emigrants' Remittance Receipts	...	...	...	1,492	1,872	*—380*	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,794,357	274,650	+1,519,707	1,123,417	3,463,269	*—2,339,852*	5,916,626	1,741,580	+4,175,046
Central Adjusting Account	3,511	18,390	*—14,879*	84,747	75,099	+9,648	97,585	44,886	+52,699
TOTAL	8,865,629	7,376,439	+1,489,190	15,004,058	17,325,491	*—2,321,433*	31,106,496	26,862,984	+4,243,512

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	59,668	129,191	—69,523	...	...	...	...	...	...	...	...	—209
Central Provinces Accounts	129,229	59,915	...	+69,314	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	129,558	389,708	—260,150	...	...	...	...	...	...	...	...	—344
Burma Accounts	388,917	129,111	...	...	+259,806	...	...	...	...	...	...	
India and Assam—												
India Accounts	16,056	377,862	—361,806	...	...	...	...	...	...	...	...	—297
Assam Accounts	377,622	16,113	...	...	...	+361,509	...	...	...	...	...	
India and Bengal—												
India Accounts	922,497	686,589	+235,908	...	...	...	...	...	...	...	...	—3
Bengal Accounts	686,739	922,650	...	...	...	...	—235,911	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	683,171	1,318,585	—635,414	...	...	...	...	...	...	...	...	+530
N.-W. Provinces & Oudh Accounts	1,318,342	682,398	...	...	...	...	...	+635,944	...	...	...	
India and Punjab—												
India Accounts	736,206	1,097,415	—361,209	...	...	...	...	...	...	...	...	—441
Punjab Accounts	1,098,442	737,674	...	...	...	...	...	...	+360,768	...	...	
India and Madras—												
India Accounts	1,217,231	591,145	+626,086	...	...	...	...	...	...	...	...	+310
Madras Accounts	591,414	1,217,190	...	...	...	...	...	...	...	—625,776	...	
India and Bombay—												
India Accounts	4,310,649	781,050	+3,529,599	...	...	...	...	...	...	...	...	—16
Bombay Accounts	783,408	4,313,023	...	...	...	...	...	...	...	...	—3,529,615	
Central Provinces and Burma—												
Central Provinces Accounts	120	167	...	—47	...	...	...	...	...	...	...	...
Burma Accounts	167	120	...	...	+47	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	239	449	...	—210	...	...	...	...	...	...	...	...
Assam Accounts	449	239	...	...	...	+210	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	19,257	209,404	...	—190,147	...	...	...	...	...	...	...	...
Bengal Accounts	209,465	19,318	...	...	...	...	+190,147	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	15,617	5,680	...	+9,937	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	5,680	15,617	...	...	...	...	...	—9,937	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	4,404	610	...	+3,794	...	...	...	...	...	...	...	...
Punjab Accounts	590	4,384	...	...	...	...	...	...	—3,794	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	463	303	...	+160	...	...	...	...	...	...	...	...
Madras Accounts . . .	303	463	...	...	...	...	...	...	...	—160	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	61,525	43,736	...	+17,789	...	...	...	...	...	...	...	...
Bombay Accounts . . .	43,745	61,525	...	...	...	...	...	...	...	...	—17,780	+9
Burma and Assam—												
Burma Accounts . . .	348	29	...	...	+319	...	...	...	...	...	...	...
Assam Accounts . . .	29	348	...	...	...	—319	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts . . .	14,603	9,720	...	...	+4,883	...	...	...	...	...	...	...
Bengal Accounts . . .	6,571	11,454	...	...	...	...	—4,883	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts . . .	9,504	2,699	...	...	+6,805	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	2,710	9,516	...	...	...	...	...	—6,806	...	...	...	—1
Burma and Punjab—												
Burma Accounts . . .	10,632	1,176	...	...	+9,456	...	...	...	...	...	...	...
Punjab Accounts . . .	1,200	10,655	...	...	...	...	...	...	—9,455	...	...	+1
Burma and Madras—												
Burma Accounts . . .	21,453	47,835	...	...	—26,382	...	...	...	...	...	...	...
Madras Accounts . . .	46,777	21,473	...	...	...	...	...	...	...	+25,304	...	—1,078
Burma and Bombay—												
Burma Accounts . . .	14,493	14,523	...	...	—30	...	...	...	...	...	...	...
Bombay Accounts . . .	14,523	14,493	...	...	...	...	...	...	...	...	+30	...
Assam and Bengal—												
Assam Accounts . . .	12,942	472,534	...	...	...	—459,592	...	...	...	...	...	...
Bengal Accounts . . .	472,771	13,150	...	...	...	...	+459,621	...	...	...	...	+29
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	7,535	840	...	...	...	+6,695	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	829	7,524	...	...	...	...	...	—6,695	...	...	...	
Assam and Punjab—												
Assam Accounts	1,045	309	...	...	...	+736	...	...	...	...	...	...
Punjab Accounts . . .	315	1,051	...	...	...	...	...	...	—736	...	...	
Carried forward .	14,449,453	14,450,963	+2,703,491	—89,410	+254,904	—90,761	+408,974	+612,506	+346,783	—600,632	—3,547,365	—1,510

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	14,449,453	14 450,963	+2,703,491	—89,410	+254,904	—90,761	+408,974	+612,506	+346,783	—600,632	—3,547,365	—1,510
ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	160	64	...	...	...	+96	...	...	...	...	...	...
Madras Accounts	64	160	...	...	...	...	...	...	...	—96	...	
Assam and Bombay—												
Assam Accounts	5,380	77	...	...	...	+5,303	...	...	...	...	...	...
Bombay Accounts	77	5,380	...	...	...	...	...	...	...	...	—5,303	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,036,154	61,640	...	...	...	...	+974,514	...	...	...	...	+1,182
N.-W. Provinces & Oudh Accounts	61,616	1,034,948	...	...	...	...	...	—973,332	...	...	...	
Bengal and Punjab—												
Bengal Accounts	81,077	18,048	...	...	...	...	+63,029	...	...	...	...	—1
Punjab Accounts	17,568	80,598	...	...	...	...	...	...	—63,030	...	...	
Bengal and Madras—												
Bengal Accounts	6,722	21,600	...	...	...	...	—14,878	...	...	...	...	...
Madras Accounts	21,646	6,768	...	...	...	...	...	...	...	+14,878	...	
Bengal and Bombay—												
Bengal Accounts	10,537	2,143	...	...	...	...	+8,394	...	...	...	...	+1
Bombay Accounts	2,148	10,541	...	...	...	...	...	...	...	...	—8,393	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	79,177	136,555	...	...	...	...	...	—57,378	...	...	...	+1,573
Punjab Accounts	137,650	78,699	...	...	...	...	...	...	+58,951	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	1,605	39,982	...	...	...	...	...	—38,377	...	...	...	...
Madras Accounts	39,907	1,530	...	...	...	...	...	...	...	+38,377	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	117,446	27,600	...	...	...	...	...	+89,846	...	...	...	...
Bombay Accounts	27,744	117,590	...	...	...	...	...	...	...	...	—89,846	
Punjab and Madras—												
Punjab Accounts	1,453	2,113	...	...	...	...	...	...	—660	...	...	+12
Madras Accounts	2,101	1,429	...	...	...	...	...	...	...	+672	...	
Punjab and Bombay—												
Punjab Accounts	686,557	10,035	...	...	...	...	...	...	+676,522	...	...	...
Bombay Accounts	10,775	687,297	...	...	...	...	...	...	...	...	—676,522	

Madras and Bombay—													
Madras Accounts . . .	109,121	17,409	...	...	...	...	...	...	...	+91,712	...	}	+23
Bombay Accounts . . .	17,511	109,200	...	...	...	...	...	...	...	...	—91,689	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL	16,923,649	16,922,369	+2,703,491	—89,410	+254,904	—85,362	+1,440,033	—366,735	+1,018,566	—455,089	—4,419,118		+1,280
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
Military, Bengal, Eastern and Western Circles—													
Eastern Circle	7,836	3,081	+4,755	...	...	...	...	...	...	...	...	}	...
Western Circle	3,565	8,320	—4,755	...	...	...	...	...	...	...	...	}	
Military, Bengal, and Military, Madras—													
Military, Bengal . . .	4,616	4,551	+ 65	...	...	...	...	...	...	...	...	}	+34
Military, Madras . . .	4,468	4,499	...	...	...	...	...	...	...	—31	...	}	
Military, Bengal, and Military, Bombay—													
Military, Bengal	9,890	5,630	+4,260	...	...	...	...	...	...	...	...	}	+4
Military, Bombay . . .	5,634	9,890	...	...	...	...	...	...	...	...	—4,256	}	
Military, Madras, and Military, Bombay—													
Military, Madras . . .	374	1,581	...	...	...	...	...	...	...	—1,207	...	}	...
Military, Bombay . . .	1,540	333	...	...	...	...	...	...	...	...	+1,207	}	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . .	37,923	37,885	+4,325	...	...	...	...	...	...	—1,238	—3,049		+38

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	47,299	9,059	+38,240	...	...	...	...	...	...	...	...	} —91,882
Telegraph Accounts . . .	20,450	150,572	—130,122	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	9,187	1,106	...	+8,081	...	...	...	...	...	...	...	+8,081
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	8,980	4,523	...	...	+4,457	...	...	...	...	...	...	+4,457
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	86	...	...	...	...	+86	...	...	...	...	...	+86
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	16,863	1,069	...	...	...	...	+15,794	...	...	...	...	+15,794
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	13,690	421	...	...	...	...	...	+13,269	...	...	...	+13,269
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	29,119	2,182	...	...	...	...	...	...	+26,937	...	...	+26,937
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	12,427	1,159	...	...	...	...	...	...	...	+11,268	...	+11,268

Public Works, Bombay, and Telegraph— Public Works Accounts . .	12,921	931	...	...	...	...	...	...	...	...	+11,990	+11,990
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts . . .	150,572	20,450	+38,240	+8,081	+4,457	+86	+15,794	+13,269	+26,937	+11,268	+11,990	+130,122
Telegraph Accounts .	20,450	150,572	—130,122	...	...	...	...	...	...	...	...	—130,122
Net . . .			—91,882	+8,081	+4,457	+86	+15,794	+13,269	+26,937	+11,268	+11,990	...
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts . . .	136,507	44,850	+91,657	...	...	...	...	...	...	...	...	...
Telegraph Accounts . . .	44,844	136,501	—91,657	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts .	136,507	44,850	+91,657	...	...	...	...	...	...	...	...	+91,657
Telegraph Accounts .	44,844	136,501	—91,657	...	...	...	...	...	...	...	...	—91,657
Net . .	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	1,965,025	2,604,413	+788,146	—13,545	—10,045	—5,776	—50,770	—208,108	—318,983	—649,802	—170,505	—639,388
Irrigation Branch	1,036,709	497,398	—13,403	...	—10,967	...	—42,914	+24,408	+51,270	+566,272	—35,355	+539,311
Railway Revenue	8,154,501	7,540,775	+85,320	—144,995	+5,104	—620	—105,992	+461,507	—207,858	+215,238	+306,022	+613,726
Railway Capital	6,747,435	7,261,084	—268,164	+37,043	+6,820	—179,282	+77,296	—40,565	+293,188	+80,125	—520,110	—513,649
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	17,903,670	17,903,670	+591,899	—121,497	—9,088	—185,678	—122,380	+237,242	—182,383	+211,833	—419,948	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	165,431	165,431	...	...	...	...	...	...	...	...	...	...

No. 97.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
Account between—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,759	6,639	—1,880	...	...	...	...	...	...	...	...	...
Telegraph Accounts	6,639	4,759	+1,880	...	...	...	...	...	...	...	...	
Total Accounts Current between Guaranteed Rys. and Telegraph Department. Guaranteed Rys. Account	4,759	6,639	—1,880	...	...	...	...	...	...	...	...	—1,880
Telegraph Accounts	6,639	4,759	+1,880	...	...	...	...	...	...	...	...	+1,880
Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
Account between—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	864,913	287,861	+577,052	...	...	...	...	...	...	...	...	+186,139
Public Works Accounts	159,998	550,911	—390,913	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	15,941	172,005	...	—156,064	...	...	...	...	...	...	...	—156,064
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	5	1	...	...	...	...	+4	...	...	...	...	+4
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	25,709	77,062	...	...	...	...	...	—51,353	...	...	...	—51,353
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	3,645	33	...	...	...	...	...	...	+3,612	...	...	+3,612
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	67,975	56	...	...	...	...	...	...	...	+67,919	...	+67,919
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	14,588	64,845	...	...	...	...	...	...	...	...	—50,257	—50,257
Total Accounts Current between Guaranteed Rys. & P. W. Dept. Guaranteed Rys. Accounts	864,913	287,861	+577,052	...	...	...	...	...	...	...	...	+577,052
P. W. Accounts	287,861	864,913	—390,913	—156,064	...	...	+4	—51,353	+3,612	+67,919	—50,257	—577,052
Net			+186,139	—156,064	...	...	+4	—51,353	+3,612	+67,919	—50,257	...

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,406,571	344,277	+1,062,294	...	...	...	...	...	...	...	...	≈	—2
Post Office Accounts	345,075	1,407,371	—1,062,296	...	...	...	...	...	...	...	...		
Central Provinces and Post Office—													
Civil Accounts	503,790	55,007	...	+448,783	...	...	...	...	...	...	...	≈	...
Post Office Accounts	55,007	503,790	—448,783	...	...	...	...	...	...	...	...		
Burma and Post Office—													
Civil Accounts	1,187,732	52,773	...	...	+1,134,959	...	...	...	...	...	...	≈	—2
Post Office Accounts	52,757	1,187,718	—1,134,961	...	...	...	...	...	...	...	...		
Assam and Post Office—													
Civil Accounts	444,394	59,813	...	...	...	+384,581	...	...	...	...	...	≈	...
Post Office Accounts	59,679	444,260	—384,581	...	...	...	...	...	...	...	...		
Bengal and Post Office—													
Civil Accounts	2,314,225	2,556,479	...	...	...	...	—242,254	...	...	...	...	≈	...
Post Office Accounts	2,556,493	2,314,239	+242,254	...	...	...	...	...	...	...	...		
N.-W. Provinces & Oudh and Post Office—													
Civil Accounts	921,196	1,989,268	...	...	...	...	...	—1,068,072	...	...	...	≈	...
Post Office Accounts	1,989,320	921,248	+1,068,072	...	...	...	...	...	...	...	...		
Punjab and Post Office—													
Civil Accounts	844,642	1,227,645	...	...	...	...	...	...	—383,003	...	...	≈	...
Post Office Accounts	1,226,843	843,840	+383,003	...	...	...	...	...	...	...	...		
Madras and Post Office—													
Civil Accounts	1,088,750	1,313,721	...	...	...	...	...	...	...	—224,971	...	≈	...
Post Office Accounts	1,313,723	1,088,752	+224,971	...	...	...	...	...	...	...	...		
Bombay and Post Office—													
Civil Accounts	1,012,502	1,440,866	...	...	...	...	...	...	...	...	—428,364	≈	+1
Post Office Accounts	1,541,797	1,113,432	+428,365	...	...	...	...	...	...	...	...		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	9,723,802	9,039,849	+1,062,294	+448,783	+1,134,959	+384,581	—242,254	—1,068,072	—383,003	—224,971	—428,364		+683,953
Post Office Accounts	9,140,694	9,824,650	—683,956	...	...	...	...	...	...	...	...		—683,956
Net			+378,338	+448,783	+1,134,959	+384,581	—242,254	—1,068,072	—383,003	—224,971	—428,364		—3

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	114,940	181,629	—66,689	...	...	...	...	...	...	...	...	—351
Telegraph Accounts	181,277	114,939	+66,338	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,526	11,923	...	—8,397	...	...	...	...	...	...	...	...
Telegraph Accounts	11,923	3,526	+8,397	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	75,911	98,687	...	...	—22,776	...	...	...	...	...	...	+468
Telegraph Accounts	99,093	75,849	+23,244	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	8,187	24,569	...	...	...	—16,382	...	...	...	...	...	—75
Telegraph Accounts	24,488	8,181	+16,307	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	229,278	34,797	...	...	...	...	+194,481	...	...	...	...	+18
Telegraph Accounts	34,771	229,234	—194,463	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	19,082	39,835	...	...	...	...	...	—20,753	...	...	...	—35
Telegraph Accounts	39,794	19,076	+20,718	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	35,947	56,766	...	...	...	...	...	...	—20,819	...	...	—134
Telegraph Accounts	56,646	35,961	+20,685	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	78,892	53,077	...	...	...	...	...	...	...	+25,815	...	—16
Telegraph Accounts	53,051	78,882	—25,831	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	236,623	253,943	...	...	...	...	...	...	...	...	—17,320	—39
Telegraph Accounts	253,903	236,622	+17,281	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	802,386	755,226	—66,689	—8,397	—22,776	—16,382	+194,481	—20,753	—20,819	+25,815	—17,320	+47,160
Telegraph Accounts	754,946	802,270	—47,324	...	...	...	...	...	...	...	...	—47,324
Net			—114,013	—8,397	—22,776	—16,382	+194,481	—20,753	—20,819	+25,815	—17,320	—164

ACCOUNTS CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	11,481	270,656	—259,175	...	...	...	...	...	...	...	...	} —4,060,192
Guaranteed Railways Accounts	3,685,953	7,486,970	—3,801,017	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,094,206	505,726	...	...	...	...	...	...	...	+588,480	...	+588,480
Bombay and Guaranteed Railways—												
Civil Accounts	6,392,742	2,921,030	...	...	...	...	...	...	...	...	+3,471,712	+3,471,712
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,498,429	3,697,412	—259,175	...	...	...	...	...	...	+588,480	+3,471,712	+3,801,017
Guaranteed Railways Accounts	3,685,953	7,486,970	—3,801,017	...	...	...	...	...	...	...	...	—3,801,017
Net	...	...	—4,060,192	...	...	...	...	...	...	+588,480	+3,471,712	...
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	28,497	30,007	—1,510	...	...	...	...	...	...	...	...	} +3
Marine Accounts	29,997	28,484	+1,513	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	21,838	26,482	...	...	—4,644	...	...	...	...	...	...	} —11
Marine Accounts	26,428	21,795	+4,633	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	1,230	19	...	...	...	+1,211	...	...	...	...	...	} ...
Marine Accounts	19	1,230	—1,211	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	28,756	69,750	...	...	...	...	—40,994	...	...	...	...	} +433
Marine Accounts	70,023	28,596	+41,427	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Marine—												
Civil Accounts	345	...	...	...	...	...	...	+345	...	...	...	} ...
Marine Accounts	...	345	—345	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	5,780	6,915	...	...	...	...	...	...	...	—1,135	...	} —1
Marine Accounts	6,915	5,781	+1,134	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	8,158	146,306	...	...	...	...	...	...	...	...	—138,148	} +214
Marine Accounts	146,520	8,158	+138,362	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE Civil Accounts	94,604	279,479	—1,510	...	—4,644	+1,211	—40,994	+345	...	—1,135	—138,148	—184,875
Marine Accounts	279,902	94,389	+185,513	...	...	...	...	...	...	...	...	+185,513
Net			+184,003	...	—4,644	+1,211	—40,994	+345	...	—1,135	—138,148	+638

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	159,594	1,697,610	—1,538,016	...	...	...	...	...	...	...	...	—4,360
Military Accounts	1,704,817	171,161	+1,533,656	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	4,519	157,589	...	—153,070	...	...	...	...	...	...	...	+202
Military Accounts	156,392	3,120	+153,272	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	3,666	6,654	...	...	—2,988	...	...	...	...	...	...	+93
Military Accounts	6,723	3,642	+3,081	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	9,872	166,977	...	...	...	—157,105	...	...	...	...	...	—854
Military Accounts	165,302	9,051	+156,251	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	39,415	264,114	...	...	...	...	—224,699	...	...	...	...	—86
Military Accounts	263,031	38,418	+224,613	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	96,786	2,753,395	...	...	...	...	...	—2,656,609	...	...	...	+12,078
Military Accounts	2,742,107	73,420	+2,668,687	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	148,040	4,030,787	...	...	...	...	...	...	—3,882,747	...	...	—7,089
Military Accounts	3,997,229	121,571	+3,875,658	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	172	297	...	...	...	...	...	...	...	—125	...	...
Military Accounts	297	172	+125	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	1,165	12,964	...	...	...	...	...	...	...	...	—11,799	+17
Military Accounts	13,592	1,776	+11,816	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	39,901	479,754	—439,853	...	...	...	...	...	...	...	...	+639
Military Accounts	482,461	41,969	...	...	...	...	...	...	...	+440,492	...	
Central Provinces and Military, Madras—												
Civil Accounts	361	1,100	...	—739	...	...	...	...	...	...	...	—4
Military Accounts	1,024	289	...	...	...	...	...	...	...	+735	...	

Burma and Military, Madras—													
Civil Accounts	79,542	1,079,184	...	...	—999,642	...	...	...	...	...	...	}	—9,221
Military Accounts	1,072,392	81,971	...	...	...	...	...	...	...	+990,421	...		
Assam and Military, Madras—													
Civil Accounts	41	9	...	...	...	+32	...	...	...	...	...	}	+11
Military Accounts	12	33	...	...	...	...	...	...	...	—21	...		
Bengal and Military, Madras—													
Civil Accounts	466	4,748	...	...	...	...	—4,282	...	...	...	...	}	...
Military Accounts	4,748	466	...	...	...	...	...	...	...	+4,282	...		
N.-W. P. & Oudh and Military, Madras—													
Civil Accounts	1,708	11,711	...	...	...	...	...	—10,003	...	...	...	}	—19
Military Accounts	10,658	674	...	...	...	...	...	...	...	+9,984	...		
Punjab and Military, Madras—													
Civil Accounts	144	1,482	...	...	...	...	...	...	—1,338	...	...	}	+14
Military Accounts	1,483	131	...	...	...	...	...	...	...	+1,352	...		
Madras and Military, Madras—													
Civil Accounts	81,791	1,756,701	...	...	...	...	...	...	...	—1,674,910	...	}	+8,616
Military Accounts	1,771,430	87,904	...	...	...	...	...	...	...	+1,683,526	...		
Bombay and Military, Madras—													
Civil Accounts	3,218	142,502	...	...	...	...	...	...	...	...	—139,284	}	—37
Military Accounts	141,736	2,489	...	...	...	...	...	...	...	+139,247	...		
India and Military, Bombay—													
Civil Accounts	71,164	598,641	—527,477	...	...	...	...	...	...	...	...	}	+775
Military Accounts	598,552	70,300	...	...	...	...	...	...	...	...	+528,252		
Central Provinces and Military, Bombay—													
Civil Accounts	7,603	179,949	...	—172,346	...	...	...	...	...	...	...	}	—560
Military Accounts	178,520	6,734	...	...	...	...	...	...	...	...	+171,786		
Burma and Military, Bombay—													
Civil Accounts	186	6,700	...	...	—6,514	...	...	...	...	...	...	}	...
Military Accounts	6,825	311	...	...	...	...	...	...	...	...	+6,514		
Assam and Military, Bombay—													
Civil Accounts	5	10,003	...	...	...	—9,998	...	...	...	...	...	}	...
Military Accounts	9,998	...	...	...	...	...	...	...	...	...	+9,998		
Bengal and Military, Bombay—													
Civil Accounts	...	120	...	...	...	...	—120	...	...	...	...	}	...
Military Accounts	120	...	...	...	...	...	...	...	...	...	+120		
N.-W. P. & Oudh and Military, Bombay—													
Civil Accounts	282	8,923	...	...	...	...	...	—8,641	...	...	...	}	...
Military Accounts	8,671	30	...	...	...	...	...	...	...	...	+8,641		
Punjab and Military, Bombay—													
Civil Accounts	402	1,751	...	...	...	...	...	...	—1,349	...	...	}	+26
Military Accounts	1,925	550	...	...	...	...	...	...	...	...	+1,375		
Madras and Military, Bombay—													
Civil Accounts	86	3,391	...	...	...	...	...	...	...	—3,305	...	}	...
Military Accounts	3,428	123	...	...	...	...	...	...	...	...	+3,305		
Bombay and Military, Bombay—													
Civil Accounts	101,281	2,189,582	...	...	...	...	...	...	...	...	—2,088,301	}	—241
Military Accounts	2,182,934	94,874	...	...	...	...	...	...	...	...	+2,088,060		
TOTAL CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	851,410	15,566,638	—2,505,346	—326,155	—1,009,144	—167,071	—229,101	—2,675,253	—3,885,434	—1,678,340	—2,239,384	—14,715,228	
Military Accounts	15,526,407	811,179	+8,627,159	...	...	...	...	...	...	+3,270,018	+2,818,051	+14,715,228	
Net			+6,121,813	—326,155	—1,009,144	—167,071	—229,101	—2,675,253	—3,885,434	+1,591,678	+578,667	...	

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,682,367	2,844,295	+3,838,072	...	...	...	...	...	...	...	...	+1,520
P. W. Accounts	4,650,919	8,487,471	*—3,836,552*	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	446,355	650,497	...	*—204,142*	...	...	...	...	...	...	...	*—7,506*
P. W. Accounts	698,930	502,294	...	+196,636	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	706,833	1,594,307	...	...	*—887,474*	...	...	...	...	...	...	+3,859
P. W. Accounts	1,598,038	706,705	...	...	+891,333	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	34,545	624,310	...	...	...	*—589,765*	...	...	...	...	...	+9,508
P. W. Accounts	633,369	34,096	...	...	...	+599,273	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	2,277,664	2,211,945	...	...	...	...	+65,719	...	...	...	...	+33,209
P. W. Accounts	2,991,155	3,023,665	...	...	...	...	*—32,510*	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,826,367	2,402,356	...	...	...	...	...	+424,011	...	...	...	+3,817
P. W. Accounts	2,418,362	2,838,556	...	...	...	...	...	*—420,194*	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,794,960	2,981,255	...	...	...	...	...	...	*—186,295*	...	...	*—54,974*
P. W. Accounts	4,898,487	4,767,166	...	...	...	...	...	...	+131,321	...	...	

Madras and P. W. Dept.—													
Civil Accounts	1,149,241	2,283,435	...	...	...	...	...	...	...	—1,134,194	...	}	+9,455
P. W. Accounts	2,347,099	1,203,450	...	...	...	...	...	...	...	+1,143,649	...		
Bombay and P. W. Dept.—													
Civil Accounts	1,970,625	2,972,861	...	...	...	...	...	...	...	...	—1,002,236	}	—38,960
P. W. Accounts	2,914,877	1,951,601	...	...	...	...	...	...	...	...	+963,276		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	18,888,957	18,565,261	+3,838,072	—204,142	—887,474	—589,765	+65,719	+424,011	—186,295	—1,134,194	—1,002,236		+323,696
P. W. Accts.	23,151,236	23,515,004	—3,836,552	+196,636	+891,333	+599,273	—32,510	—420,194	+131,321	+1,143,649	+963,276		—363,768
Net			+1,529	—7,506	+3,859	+ 9,508	+33,209	+3,817	—54,974	+9,455	—38,960		—40,072

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1894.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	19	...	19	...	19
Enlistment of Natives in India for service in the Colonies	17	...	...	...	...	...	...	...	...	17	...	17
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	125,884	125,884	...	125,884
Little Basses' Light Vessel dues	...	...	944	...	3,604	...	...	451	987	5,986	...	5,986
Balances of Shipping Masters' Accounts	...	...	74	...	1,753	...	...	63	205	2,095	...	2,095
Miscellaneous—			...									
Military	4,501	...	...	...	...	...	...	220	2,460	7,181	...	7,181
Marine	4,146	...	...	...	...	...	...	...	...	4,146		4,146
TOTAL	8,664	...	1,018	...	5,357	...	...	753	129,536	145,328	...	145,328
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	464	...	...	...	...	464	...	464
Military	90,646	...	...	...	...	..	...	33,954	37,259	161,859	...	161,859
Marine	234	...	...	...	...	...	...	...	...	234	...	234
Family Allotments—												
Civil	55	...	50	...	...	...	...	...	...	105	...	105
Military	...	...	...	...	...	...	...	...	102	102	...	102
Public Works	724	18	...	...	91	...	820	...	...	1,653	...	1,653
Marine	63	...	...	...	...	...	...	...	...	63	...	63
Remittances by Administrators General	22,874	...	...	...	...	...	...	...	...	22,874	...	22,874
East Indian Railway Company: Advances in England for purchase of Stores, etc.	253,118	...	...	...	...	...	...	...	...	253,118	...	253,118

Rajputana-Malwa Railway: Do. do. do.	73,952	...	...	...	...	...	...	...	...	73,952	...	73,952
South Indian Railway: Do. do. do.	...	...	...	...	...	...	...	87,073	...	87,073	...	87,073
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	7,203	...	...	...	...	7,203	...	7,203
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	8,230	52	1,448	137	3,572	1,099	801	7,740	6,955	30,034	...	30,034
Public Works	140,947	721	10,932	535	9,993	3,377	1,813	8,610	5,852	182,780	...	182,780
Bills drawn by the Mission to the Court of Persia	20,475	...	...	...	...	...	...	...	...	20,475	...	20,475
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	20,437	...	25	...	145	372	349	1,595	3,013	25,936	...	25,936
Public Works	...	...	...	...	...	20	...	...	...	20	...	20
Stamps on Military Commissions	18	...	...	...	...	...	...	17	9	44	...	44
Miscellaneous—												
Civil	14,150	50	312	...	24	20	30	1,181	813	16,580	...	16,580
Military	124	...	...	...	...	...	...	235	70	429	...	429
Public Works	2	...	...	...	...	31	...	...	...	33	...	33
Marine	989	...	...	...	...	...	...	...	...	989	...	989
TOTAL	647,038	841	12,767	672	21,492	4,919	3,813	140,405	54,073	886,020	...	886,020
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	61,175	61,175
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	...	...	...	...	...	...	...	...	...	...	25,807	25,807
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	990	990
Enlistment of Natives of India for service in the Colonies	...	...	...	...	...	...	...	...	...	...	23,489	23,489
Miscellaneous	...	...	...	...	...	...	...	...	...	...	35,866	35,866
TOTAL	...	...	...	...	...	...	...	...	...	...	147,327	147,327
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	15,871	15,871
East Indian Railway Company: Transfer fees and miscellaneous refunds	...	...	...	...	...	...	...	...	...	...	1,602	1,602
South Indian Railway Company: Do.	...	...	...	...	...	...	...	...	...	...	619	619
Bengal and North-Western Railway Company:	...	...	...	...	...	...	...	...	...	...	1,157	1,157
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,144	1,144
TOTAL	...	...	...	...	...	...	...	...	...	...	20,393	20,393
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	655,702	841	13,785	672	26,849	4,919	3,813	141,158	183,609	1,031,348	167,720	1,199,068

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1894—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	29,986	...	...	...	...	...	...	6,453	...	36,439	...	36,439
Military	...	...	...	...	...	...	...	...	145	145	...	145
Marine	26,171	...	...	...	...	...	...	...	...	26,171	...	26,171
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	8,767	...	...	...	...	...	...	10,638	4,170	23,575	...	23,575
Ditto ditto to retired Hong-Kong Police	3	...	...	...	30	51	806	40	12	942	...	942
Enlistment of Natives of India for service in the Colonies	2,951	...	...	...	...	...	...	...	19	2,970	...	2,970
Little Basses' Light Vessel dues	...	...	...	...	38	...	...	12	...	50	...	50
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	2	99	101	...	101
Defence Works at Aden	1,156	...	...	...	...	...	...	...	44	1,200	...	1,200
Miscellaneous—												
Civil	11,300	...	...	...	22	...	...	90	19	11,431	...	11,431
Military	2,688	...	...	...	...	...	...	2,110	4,864	9,662	...	9,662
Public Works	1,495	...	...	...	...	...	...	...	...	1,495	...	1,495
Marine	9,844	...	...	...	...	...	...	...	...	9,844	...	9,844
TOTAL	94,361	...	...	...	90	51	806	19,345	9,372	124,025	...	124,025
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	20	...	...	...	...	...	...	18	8	46	...	46
Family Allotments—												
Military	...	...	...	...	...	...	...	...	14	14	...	14
Remittances by Administrators-General	42	...	...	...	...	...	...	...	...	42	...	42
Pay and Pension paid in England chargeable to Provincial and Local Funds and to Foreign States, etc.—												
Civil	6	...	...	...	...	...	...	...	...	6	...	6

Miscellaneous—												
Civil	13,692	...	...	...	...	...	2	302	10	14,006	...	14,006
Military	148	...	...	...	...	...	...	47.	262	457	...	457
Public Works	—3	...	4	...	...	...	128	...	...	129	...	129
TOTAL	13,905	...	4	...	...	...	130	367	294	14,700	...	14,700
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	114,942	114,942
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	6,633	6,633
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,975	1,975
Miscellaneous	...	...	...	...	...	...	...	...	...	...	466	466
TOTAL	...	...	...	...	...	...	...	...	...	...	124,016	124,016
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	216,491	216,491
Family Allotments	...	...	...	...	...	...	...	...	...	...	1,988	1,988
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	56,583	56,583
East Indian Railway Company: Advances in England for purchase of stores, etc.	...	...	...	...	...	...	...	...	...	...	254,720	254,720
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	73,952	73,952
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	82,692	82,692
Bengal and North-Western Railway: Do. do.	...	...	...	...	...	...	...	...	...	...	8,360	8,360
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	213,109	213,109
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	20,475	20,475
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.	...	...	...	...	...	...	...	...	...	...	26,000	26,000
Miscellaneous	...	...	...	...	...	...	...	...	...	...	9,764	9,764
TOTAL	...	...	...	...	...	...	...	...	...	...	964,134	964,134
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	108,266	...	4	...	90	51	936	19,712	9,666	138,725	1,088,150	1,226,875

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1893-94.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

CONTENTS.

	Page
General Account of Excluded Local Funds	284
Details by Provinces of Cantonment Funds	286
" " of Town and Bazar Funds	288
" " of Port Funds	290
" " of Miscellaneous Funds	292

ACCOUNT of EXCLUDED LOCAL FUNDS,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS. Presidency Funds.	III. PORT FUNDS. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—						
Income from Land, the property of the Funds	27,380	4,224	85,447	579	25,177	142,807
STAMPS—						
Sale of Stamps	...	466	...	...	...	466
EXCISE—						
License Fees and Duties	725	4,127	...	...	12,913	17,765
PROVINCIAL RATES—						
Rates and Cesses on Lands	388	617	...	...	267	1,272
Miscellaneous	...	...	3,730	...	222	3,952
ASSESSED TAXES—						
Taxes upon Houses	18,572	36,255	...	...	...	54,827
Licenses on Trades and Professions	2,553	537	39	...	...	3,129
Chowkidari Tax	4,077	2,251	...	...	...	6,328
Octroi	58,305	8,495	...	...	...	66,800
Miscellaneous (including Taxes on Horses and Carriages)	2,411	1,274	182	...	...	3,867
REGISTRATION—						
Fees and Miscellaneous	...	17	116	...	156	289
INTEREST—						
Interest on Government Securities and other Investments	598	1,481	19,420	3,783	11,274	36,556
POLICE—						
Fees, Fines, and Forfeitures	3,057	787	489	...	11,468	15,801
Unclaimed Property	222	34	...	...	...	256
Miscellaneous (including Cattle-pound receipts)	2,383	941	...	...	909	4,233
MARINE—						
Hire of Vessels	...	...	9,064	1,293	569	10,926
Sale-proceeds of Vessels and Stores	...	...	1,141	1,657	...	2,798
Pilotage Receipts	...	...	14,579	32,595	...	47,174
Other Fees and Dues	...	...	625,199	264,869	8,978	899,046
EDUCATION—						
School-fees	96	248	...	...	20,993	21,337
Miscellaneous	...	709	...	...	3,924	4,633
MEDICAL—						
Hospital Receipts (including sale of Medicines)	191	66	...	6	141	404
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,004	545	...	...	...	2,549
Public exhibitions and fairs	...	67	...	...	...	67
Sanitation—						
Conservancy Tax and Fees	14,422	831	773	...	...	16,026
Sales of Manure, etc.	3,927	986	572	...	...	5,485
Water-supply—						
Sale of Water	518	...	4,801	2,942	...	8,261
Other Receipts	605	...	...	...	...	605
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	...	630	...	630
MISCELLANEOUS—						
Sales of old Materials	331	5	1,855	230	373	2,794
Sales of Land and Houses	457	163	1,050	...	18,393	20,063
Contributions (including Grants-in-aid from Government)	24,601	1,237	2,730	10,839	10,723	50,130
Rents of Houses	4,653	10,830	57,460	838	82	73,863
Sales of Fruit, Grass, etc.	16,385	800	183	450	124	17,942
Miscellaneous	13,344	6,330	88,810	3,209	9,337	121,030
PUBLIC WORKS—						
Tolls and Ferries	38	776	82,227	6	12,464	95,511
Miscellaneous	293	166	34,038	1,129	12,119	47,745
	202,536	85,265	1,033,905	325,055	160,606	1,807,367
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	43,351	...	...	43,351
Sale-proceeds of Investments	...	...	70,966	25,413	...	96,379
Stock Account	...	...	56,753	...	...	56,753
Other Deposits and Advances	1,904	6,748	631,646	67,813	36	708,147
TOTAL RECEIPTS *Rx.*	204,440	92,013	1,836,621	418,281	160,642	2,711,997
OPENING BALANCE *Rx.*	*(a)43,714	(a)27,201	319,772	222,327	37,619	650,633
GRAND TOTAL *Rx.*	248,154	119,214	2,156,393	640,608	198,261	3,362,630

(a) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1894.

Accounts marked I to IV.)

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	Total.
			Presidency Funds.	Other Funds.		
Disbursements.						
REFUNDS—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds of Taxes	6,746	111	196	176	...	7,229
Miscellaneous Refunds	347	166	3	2,099	291	2,906
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	22	...	...	...	164	186
Rate and Cess Collecting Establishments	3,311	2,258	450	16,734	...	22,753
Other Collecting Establishments	2,179	3,894	34,051	...	2,837	42,961
INTEREST—						
Interest on Debt	1,497	...	414,093	14,911	735	431,236
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	11,153	4,600	113,878	19,984	5,166	154,781
Contributions towards Establishment in Government Offices	519	190	400	1,416	599	3,124
LAW AND JUSTICE—						
Criminal Courts	...	190	...	...	...	190
Jails	6	40	...	...	...	46
POLICE—						
Executive Force	27,163	20,072	5,709	1,806	12,539	67,289
Miscellaneous (including Cattle-pounds)	564	780	20	2,686	922	4,972
MARINE—						
Dockyard and Port Establishments	...	...	43,513	62,962	5,276	111,751
Pilotage Establishments	...	...	8,070	31,022	...	39,092
Ship and Boat Establishments	....	...	31,819	14,612	2,344	48,775
Light-houses and Light-ships	...	...	22,637	9,328	...	31,965
Building, Purchase, and Repair of Ships	...	...	50,783	8,726	697	60,206
Miscellaneous	...	...	9,761	10,527	...	20,288
EDUCATION—						
Inspection	...	189	...	...	...	189
Colleges and Schools	259	1,687	...	...	29,831	31,777
Scholarships and Prizes	...	29	...	...	1,698	1,727
Grants-in-aid	586	991	...	...	150	1,727
Miscellaneous	...	5	...	...	325	330
MEDICAL—						
Professional Establishment	2,117	126	205	1,763	...	4,211
Hospitals and Dispensaries	11,214	2,830	1,101	...	8,116	23,261
Vaccination	651	797	...	...	...	1,448
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	8,639	1,834	...	...	...	10,473
Cemeteries (Establishment and other charges)	752	13	...	...	...	765
Public Fairs and Exhibitions	...	133	...	...	...	133
Conservancy (Establishment and other charges)	67,494	15,708	2,124	213	65	85,604
Water-supply (Establishment and other charges)	2,302	156	4,052	...	...	6,510
Statistical Establishments	20	92	30	...	...	142
SUPERANNUATION—						
Pensions and Gratuities	53	112	3,694	1,487	1,076	6,422
MISCELLANEOUS—						
Rents, Rates, and Taxes	343	571	43,193	222	306	44,635
Petty Establishments	4,858	3,239	...	72	701	8,870
Miscellaneous	4,466	6,285	68,370	2,318	55,918	137,357
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant			11,362	8,095		
Stock not chargeable to any particular work			8,806	744		
Original Works—						
Buildings	16,971	4,683	11,396	4,961	15,722	345,298
Roads			5,201	1,282		
Port Appliances			27,097	86,597		
Other Works			94,652	47,729		
Maintenance and Repairs—						
Buildings			2,168	2,625	522	
Roads			9,903	3,264	4,553	
Port Appliances	17,958	11,883	31,835	1,098	...	162,308
Other Works			54,033	10,767	1,978	
Petty Construction and Repairs			5,225	227	4,269	
	192,190	83,664	1,119,830	370,453	156,800	1,922,937
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,072	...	645,327	7,637	...	654,036
Repayment of Loans from the Public	...	...	...	5,900	...	5,900
Investment in Government Securities or otherwise	1,995	...	74,909	118,000	1,021	195,025
Stock Account	...	...	81,105	...	...	81,105
Other Deposits and Advances	1,854	6,441	17,741	48,155	312	74,503
TOTAL DISBURSEMENTS . *Rx.*	197,111	90,105	1,938,012	550,145	158,133	2,933,506
CLOSING BALANCE . *Rx.*	51,043	29,109	218,381	90,463	40,128	429,124
GRAND TOTAL . *Rx.*	248,154	119,214	2,156,393	640,608	198,261	3,362,630

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	2,576	1,556	1,306	7	410	10,075	9,788	...	1,662	27,380
EXCISE—										
License Fees and Duties	725	...	...	...	...	...	...	...	...	725
PROVINCIAL RATES—										
Rates and Cesses on Lands	319	...	...	...	...	3	...	...	66	388
ASSESSED TAXES—										
Taxes upon Houses	...	19	2,959	166	1,774	2,666	5,363	731	4,894	18,572
Licenses on Trades and Professions	275	35	49	...	...	1,183	109	144	758	2,553
Chowkidari Tax	1,815	...	...	...	37	1,761	464	...	...	4,077
Octroi	15,719	10,059	...	...	...	5,973	20,348	...	6,206	58,305
Miscellaneous (including Taxes on Horses and Carriages)	133	30	340	19	224	372	614	228	451	2,411
INTEREST—										
Interest on Government Securities and other Investments	169	10	...	...	...	289	...	...	130	598
POLICE—										
Fees, Fines, and Forfeitures	453	90	331	4	...	572	915	61	631	3,057
Unclaimed Property	1	...	10	...	167	3	...	...	41	222
Miscellaneous (including Cattle-pound receipts)	156	297	107	192	132	689	361	106	343	2,383
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	96	96
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	30	...	...	...	2	80	69	10	191
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	345	140	275	...	...	420	517	...	307	2,004
Sanitation—										
Conservancy Tax and Fees	56	962	1,641	22	927	3,964	387	169	6,294	14,422
Sales of Manure, etc.	305	141	...	...	...	531	575	31	2,344	3,927
Water-supply—										
Sale of Water	84	...	...	...	...	...	388	...	46	518
Other Receipts	523	17	...	52	...	4	...	...	9	605
MISCELLANEOUS—										
Sales of old Materials	12	17	6	...	31	157	81	...	27	331
Sales of Land and Houses	29	131	...	...	60	...	...	...	237	457
Contributions (including Grants-in-aid from Government)	4,755	400	6,238	290	277	5,515	5,408	347	1,371	24,601
Rents of Houses	1,364	317	906	...	5	116	221	...	1,724	4,653
Sales of Fruit, Grass, etc.	555	1,118	119	127	738	6,630	4,777	380	1,941	16,385
Miscellaneous	1,369	589	2,048	2	1,515	3,787	2,225	42	767	13,344
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	38	...	...	...	...	38
Miscellaneous	1	27	41	...	...	...	100	...	124	293
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	21	32	138	...	...	270	8	...	1,435	1,904
TOTAL RECEIPTS *Rx.*	31,760	16,017	16,514	881	6,335	44,982	53,729	2,308	31,914	204,440
OPENING BALANCE *Rx.*	(*a*) 9,293	2,978	1,488	253	1,312	(*b*) 13,248	7,606	440	7,096	43,714
GRAND TOTAL *Rx.*	41,053	18,995	18,002	1,134	7,647	58,230	61,335	2,748	39,010	248,154

Disbursements.											
REFUNDS—											
Refunds of Taxes	1,562	2,689	26	...	...	151	2,109	10	199	6,746
Miscellaneous Refunds	20	6	7	...	5	204	102	...	3	347
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	...	...	...	...	...	10	12	...	...	22
Rate and Cess Collecting Establishments	138	...	353	...	175	520	1,602	199	324	3,311
Other Collecting Establishments	673	796	...	...	34	256	272	...	148	2,179
INTEREST—										
Interest on Debt	1,007	...	...	...	...	...	...	8	482	1,497
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,259	502	1,180	75	472	2,535	3,016	225	1,889	11,153
Contributions towards Establishment in Government Offices	57	...	92	...	31	247	...	...	92	519
LAW AND JUSTICE—										
Jails	6	...	...	...	...	...	...	...	...	6
POLICE—										
Executive Force	4,531	1,608	1,380	...	1,047	5,384	8,591	36	4,586	27,163
Miscellaneous (including Cattle-pounds)	178	70	50	39	8	117	24	26	52	564
EDUCATION—										
Inspection	...	...	...	...	...	...	...	...	...	...
College and Schools	...	...	...	...	...	...	48	...	211	259
Grants-in-aid	420	70	...	...	...	43	12	...	41	586
MEDICAL—										
Professional Establishment	174	449	...	...	...	...	1,264	...	230	2,117
Hospitals and Dispensaries	1,150	681	418	...	580	3,480	2,487	173	2,245	11,214
Vaccination	93	57	29	...	33	139	126	...	174	651
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	1,035	527	958	...	74	2,317	3,194	...	534	8,639
Cemeteries, (Establishment and other charges)	104	60	...	...	...	315	261	...	12	752
Conservancy (Establishment and other charges)	8,038	4,824	6,882	681	2,546	14,981	15,635	1,303	12,604	67,494
Water-supply (Establishment and other charges)	1,031	199	290	18	6	11	351	6	390	2,302
Statistical Establishments	...	...	20	...	...	...	...	...	...	20
SUPERANNUATION—										
Pensions and Gratuities	17	10	...	...	...	...	...	...	26	53
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	83	...	...	15	100	105	...	40	343
Petty Establishments	826	186	1,222	3	165	1,994	379	5	78	4,858
Miscellaneous	816	434	316	4	242	484	1,940	69	161	4,466
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	169	86	...	...	...	...		23	94	
Original Works—										
Buildings	748	190	183	30	178	160	4,850	...	92	16,971
Roads	156	...	36	...	57	600		...	224	
Other Works	1,257	739	103	99	462	6,287		...	148	
Maintenance and Repairs—										
Buildings	510	276	321	1	221	749		131	368	
Roads	1,172	1,644	989	1	283	3,293		36	386	
Port Appliances	...	...	...	...	...	...	5,206	...	...	17,958
Other Works	228	281	226	...	1	286		34	164	
Petty Construction and Repairs	467	3	...	21	8	166		19	467	
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,052	...	...	...	...	...	...	20	...	1,072
Investment in Government Securities or otherwise	...	1,098	...	...	...	...	...	...	897	1,995
Other Deposits and Advances	258	39	75	...	48	244	8	...	1,182	1,854
TOTAL DISBURSEMENTS . *Rx.*	29,152	17,607	15,156	972	6,691	45,073	51,594	2,323	28,543	197,111
CLOSING BALANCE . *Rx.*	11,901	1,388	2,846	162	956	13,157	9,741	425	10,467	51,043
GRAND TOTAL . *Rx.*	41,053	18,995	18,002	1,134	7,647	58,230	61,335	2,748	39,010	248,154

(*a*) Falls short of the closing balance of last year's Accounts by Rx. 7 owing to subsequent adjustments.
(*b*) Falls short of the closing balance of last year's account by Rx. 10 owing to the exclusion of the balance of the Cantonment Dispensary at Agra from the General Cantonment Fund Accounts.

II.—ACCOUNT of TOWN and BAZAR FUNDS, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	835	...	696	...	1,958	...	...	...	735	4,224
STAMPS—										
Sale of Stamps	466	...	...	...	...	...	...	...	...	466
EXCISE—										
License Fees and Duties	4,127	...	...	...	...	...	...	...	...	4,127
PROVINCIAL RATES—										
Rates and Cesses on Lands	122	...	...	...	495	...	...	...	...	617
ASSESSED TAXES—										
Taxes upon Houses	365	...	1,102	...	...	34,383	106	...	299	36,255
Licenses on Trades and Professions	141	...	...	...	...	393	...	...	3	537
Chowkidari Tax	2,162	...	...	...	...	...	89	...	...	2,251
Octroi	8,495	...	...	...	...	...	...	...	...	8,495
Miscellaneous (including Taxes on Horses and Carriages)	934	...	...	...	...	...	...	...	340	1,274
REGISTRATION—										
Fees and Miscellaneous	17	...	...	...	...	...	...	...	...	17
INTEREST—										
Interest on Government Securities and other Investments	1,352	...	...	...	...	43	...	...	86	1,481
POLICE—										
Fees, Fines, and Forfeitures	460	...	300	...	...	...	...	...	27	787
Unclaimed Property	34	...	...	...	...	...	...	...	...	34
Miscellaneous (including Cattle-pound receipts)	444	...	190	283	...	...	...	...	24	941
EDUCATION—										
School-fees	159	...	69	...	...	...	...	...	20	248
Miscellaneous	697	...	12	...	...	...	...	...	...	709
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	25	...	...	...	...	...	41	66
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	543	...	2	...	...	...	...	...	...	545
Public Exhibitions and Fairs	5	...	...	...	...	55	...	...	7	67
Sanitation—										
Conservancy Tax and Fees	541	...	156	91	...	...	15	...	28	831
Sales of Manure, etc.	10	...	...	...	...	971	4	...	1	986
MISCELLANEOUS—										
Sales of old Materials	2	...	...	...	...	...	...	...	3	5
Sales of Land and Houses	20	...	...	...	...	...	...	...	143	163
Contributions (including Grants-in-aid from Government)	314	...	...	79	...	...	...	...	844	1,237
Rents of Houses	552	...	8,765	...	...	1,116	19	...	378	10,830
Sales of Fruit, Grass, etc.	262	...	...	...	...	170	36	...	332	800
Miscellaneous	2,412	...	1,572	7	103	2,060	71	...	105	6,330
PUBLIC WORKS—										
Tolls and Ferries	...	...	349	...	232	...	...	...	195	776
Miscellaneous	...	...	4	...	59	...	...	...	103	166
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	6,516	...	160	...	...	52	16	...	4	6,748
TOTAL RECEIPTS *Rx.*	31,987	...	13,402	460	2,847	39,243	356	...	3,718	92,013
OPENING BALANCE *Rx.*	9,379	...	8,485	(*a*) 74	452	6,855	700	...	1,256	27,201
GRAND TOTAL *Rx.*	41,366	...	21,887	534	3,299	46,098	1,056	...	4,974.	119,214

Disbursements.											
REFUNDS—											
Refunds of Taxes	87	...	...	...	...	24	...	...	...		111
Miscellaneous Refunds	11	...	83	...	...	40	12	...	20		166
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	336	...	...	...	...	1,910	...	...	12		2,258
Other Collecting Establishments	2,639	...	133	...	450	608	46	...	18		3,894
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	2,426	...	818	24	...	615	12	...	705		4,600
Contributions towards Establishment in Government Offices	75	...	88	...	22	...	...	...	5		190
LAW AND JUSTICE—											
Criminal Courts	190	...	...	...	...	...	...	...	...		190
Jails	40	...	...	...	...	...	...	...	...		40
POLICE—											
Executive Force	2,575	...	...	...	...	17,306	116	...	75		20,072
Miscellaneous (including Cattle-pounds)	293	...	54	31	...	391	...	...	11		780
EDUCATION—											
Inspection	9		180	...	...	...	...	...	...		189
Colleges and Schools	1,368	...	302	...	...	1	...	...	16		1,687
Scholarships and Prizes	27	...	2	...	...	...	...	...	...		29
Grants-in-aid	354	...	555	11	...	1	...	...	70		991
Miscellaneous	5	...	...	...	...	...	...	...	...		5
MEDICAL—											
Professional Establishment	126	...	...	...	...	...	...	...	...		126
Hospitals and Dispensaries	308	...	1,761	9	189	325	...	...	238		2,830
Vaccination	...	...	197	...	...	600	...	...	...		797
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	1,643	...	17	...	76	54	...	...	44		1,834
Cemeteries (Establishment and other charges)	13	...	...	...	...	...	...	...	...		13
Public Fairs and Exhibitions	96	...	...	...	...	37	...	...	...		133
Conservancy (Establishment and other charges)	2,102	...	3,146	114	318	9,406	118	...	504		15,708
Water-supply (Establishment and other charges)	124	...	...	25	...	...	7	...	...		156
Statistical Establishments	...	...	85	...	...	7	...	...	...		92
SUPERANNUATION—											
Pensions and Gratuities	52	...	...	...	...	...	...	...	60		112
MISCELLANEOUS—											
Rents, Rates and Taxes	571	...	...	...	...	...	...	...	...		571
Petty Establishments	185	...	2,721	...	106	90	...	...	137		3,239
Miscellaneous	4,556	...	26	14	462	885	278	...	64		6,285
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	215	...	173	...	...	...		...	...		
Stock not chargeable to any particular Work	128	...	...	...	...	...		...	...		
Original Works—							34				4,683
Buildings	541	...	1,572	...	...	...		...	...		
Roads	338	...	314	129	...	...		...	...		
Other Works	104	...	447	93	548	...		...	47		
Maintenance and Repairs—											
Buildings	476	...	693	...	...	...		...	299		
Roads	897	...	532	...	...	...		...	374		
Port Appliances	...	...	...	...	...	...	75	...	...		11,883
Other Works	117	...	579	...	...	...		...	400		
Petty Construction and Repairs	355	...	...	...	569	6,498		...	19		
DEPOSITS AND ADVANCES—											
Other Deposits and Advances	6,085	...	137	...	...	218	...	...	1		6,441
TOTAL DISBURSEMENTS . *Rx.*	29,467	...	14,615	450	2,740	39,016	698	...	3,119		90,105
CLOSING BALANCE . *Rx.*	11,899	...	7,272	84	559	7,082	358	...	1,855		29,109
GRAND TOTAL . *Rx.*	41,366	...	21,887	534	3,299	46,098	1,056	...	4,974		119,214

(*a*) Falls short of the closing balance of last year's Accounts by Rx. 22 owing to the conversion of Tezpur and Nowgong Town Funds into Municipal Funds.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1894.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue—									
Income from Land, the property of the Funds	16,592	...	68,855	85,447	...	...	...	579	579
Provincial Rates—									
Miscellaneous	...	...	3,730	3,730	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	39	39	...	...	...	...	...
Miscellaneous (including Taxes on Horses and Carriages)	...	...	182	182	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	116	116	...	...	...	...	...
Interest—									
Interest on Government Securities and other Investments	3,639	3,702	12,079	19,420	1,256	39	2,388	100	3,783
Police—									
Fees, fines and forfeitures	...	...	489	489	...	...	...	...	...
Marine—									
Hire of Vessels	2,692	...	6,372	9,064	269	867	...	157	1,293
Sale-proceeds of Vessels and Stores	1,141	...	...	1,141	761	582	314	...	1,657
Pilotage Receipts	...	...	14,579	14,579	18,073	...	4,827	9,695	32,595
Other Fees and Dues	289,841	44,450	290,908	625,199	107,642	6,627	45,240	105,360	264,869
Medical—									
Hospital receipts (including sale of Medicines)	...	...	...	...	...	...	...	6	6
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	773	773	...	...	...	...	...
Sales of Manure, etc.	...	...	572	572	...	...	...	...	...
Water-supply—									
Sale of Water	...	413	4,388	4,801	...	306	...	2,636	2,942
Superannuation—									
Contribution towards Pensions, etc.	...	...	...	...	...	...	...	630	630
Miscellaneous—									
Sales of old Materials	161	...	1,694	1,855	...	...	...	230	230
Sales of Land and Houses	1,047	...	3	1,050	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	730	2,000	...	2,730	140	1,200	9,433	66	10,839
Rents of Houses	5,838	114	51,508	57,460	...	...	...	838	838
Sales of Fruit, Grass, etc.	...	...	183	183	...	...	...	450	450
Miscellaneous	16,725	431	71,654	88,810	1,131	751	913	414	3,209
Public Works—									
Tolls and Ferries	79,511	...	2,716	82,227	...	...	...	6	6
Miscellaneous	30,274	...	3,764	34,038	1,129	...	...	...	1,129
Deposits and Advances—									
Loans from Government	759	27,000	15,592	43,351	...	...	...	...	...
Sale-proceeds of Investments	21,498	31,055	18,413	70,966	...	2,100	...	23,313	25,413
Stock Account	56,753	...	...	56,753	...	...	...	...	...
Other Deposits and Advances	54	23	631,569	631,646	20,844	400	8,650	37,919	67,813
Total Receipts *Rx.*	527,255	109,188	11,200,178	1,836,621	151,245	12,872	71,765	182,399	418,281
Opening Balance *Rx.*	136,245	44,140	139,387	319,772	30,766	2,981	24,472	164,108	222,327
GRAND TOTAL *Rx.*	663,500	153,328	1,339,565	2,156,393	182,011	15,853	96,237	346,507	640,608

Disbursements										
REFUNDS—										
Refunds of Taxes	...	196	...	196	...	10	...	166	176
Miscellaneous Refunds	...	...	3	3	1,879	...	106	114	2,099
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess Collecting Establishments	...	450	...	450	...	...	...	16,734	16,734
Other Collecting Establishments	31,822	...	2,229	34,051	...	...	...	...	...
INTEREST—									
Interest on Debt	167,656	21,848	224,589	414,093	3,859	177	...	10,875	14,911
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	25,733	15,256	72,889	113,878	3,240	919	6,170	9,655	19,984
Contributions towards Establishment in Government Offices	...	150	250	400	379	123	...	914	1,416
POLICE—									
Executive Force	2,735	...	2,974	5,709	...	120	...	1,686	1,806
Miscellaneous (including Cattle-pounds)	...	...	20	20	2,686	...	...	...	2,686
MARINE—									
Dockyard and Port Establishments	23,269	...	20,244	43,513	31,913	2,156	12,641	16,252	62,962
Pilotage Establishments	...	...	8,070	8,070	16,573	...	8,395	6,054	31,022
Ship and Boat Establishments	23,847	...	7,972	31,819	7,180	2,905	1,171	3,356	14,612
Light-houses and Light-ships	16,895	...	5,742	22,637	...	866	3,399	5,063	9,328
Building, Purchase, and Repair of Ships	49,287	...	1,496	50,783	5,959	...	...	2,767	8,726
Miscellaneous	3	1,986	7,772	9,761	7,083	...	3,444	...	10,527
MEDICAL—									
Professional Establishment	...	...	205	205	521	...	...	1,242	1,763
Hospitals and Dispensaries	...	...	1,101	1,101	...	...	...	...	...
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	162	...	1,962	2,124	...	213	...	...	213
Water-supply (Establishment and other charges)	...	...	4,052	4,052	...	...	...	...	...
Statistical Establishment	...	...	30	30	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	1,680	...	2,014	3,694	404	40	...	1,043	1,487
MISCELLANEOUS—									
Rents, Rates, and Taxes	10,641	...	32,552	43,193	...	222	...	...	222
Petty Establishments	...	...	...	...	...	72	...	...	72
Miscellaneous	9	...	68,361	68,370	1,563	653	...	102	2,318
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	739	4,282	6,341	11,362	4,310	...	313	3,472	8,095
Stock not chargeable to any particular work	...	...	8,806	8,806	...	...	...	744	744
Original Works—									
Buildings	2,414	...	8,982	11,396	4,233	...	17	711	4,961
Roads	753	...	4,448	5,201	1,282	...	...	...	1,282
Port Appliances	...	...	27,097	27,097	...	...	...	86,597	86,597
Other Works	66,278	18,523	9,851	94,652	44,883	16	1,734	1,096	47,729
Maintenance and Repairs—									
Buildings	747	...	1,421	2,168	1,501	...	36	1,088	2,625
Roads	8,614	...	1,289	9,903	3,203	...	...	61	3,264
Port Appliances	10,644	...	21,191	31,835	...	...	...	1,098	1,098
Other Works	52,683	...	1,350	54,033	6,013	192	495	4,067	10,767
Petty Construction and Repairs	...	933	4,292	5,225	...	...	32	195	227
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	15,477	10,000	619,850	645,327	1,063	2,500	...	4,074	7,637
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	900	5,900
Investment in Government Securities or otherwise	...	33,394	40,615	74,009	...	...	6,429	111,571	118,000
Stock Account	81,105	...	...	81,105	...	...	...	...	...
Other Deposits and Advances	9,962	...	7,779	17,741	1,597	16	8,670	37,872	48,155
TOTAL DISBURSEMENTS . *Rx.*	603,155	107,018	1,227,839	1,938,012	156,324	11,200	53,052	329,569	5,50,145
CLOSING BALANCE . *Rx.*	60,345	46,310	111,726	218,381	25,687	4,653	43,185	16,938	90,463
GRAND TOTAL . *Rx.*	663,500	153,328	1,339,565	2,156,393	182,011	15,853	96,237	346,507	640,608

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	20,677	...	4,500	...	...	...	...	25,177
EXCISE—										
License Fees and Duties	12,913	...	...	...	...	...	...	...	...	12,913
PROVINCIAL RATES—										
Rates and Cesses on Lands	267	...	...	...	...	...	...	...	...	267
Miscellaneous	222	...	...	...	...	...	...	...	...	222
REGISTRATION—										
Fees and Miscellaneous	...	...	156	...	...	...	...	...	...	156
INTEREST—										
Interest on Government Securities and other Investments	152	...	567	407	7,983	64	522	978	601	11,274
POLICE—										
Fees, Fines, and Forfeitures	171	304	...	...	...	...	...	...	10,993	11,468
Miscellaneous (including Cattle-pound receipts)	...	...	...	...	...	...	909	...	...	909
MARINE—										
Hire of Vessels	...	...	...	...	569	...	...	...	...	569
Other Fees and Dues	...	...	...	...	6,771	...	...	...	2,207	8,978
EDUCATION—										
School-fees	1,389	...	4,780	...	581	...	...	14,243	...	20,993
Miscellaneous	...	...	3,285	1	2	...	...	636	...	3,924
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	141	...	...	...	...	...	...	141
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	49	...	...	...	324	373
Sales of Land and Houses	...	...	18,393	...	...	...	...	...	...	18,393
Contributions (including Grants-in-aid from Government)	...	...	9,609	...	200	914	...	...	...	10,723
Rents of Houses	72	...	...	...	10	...	...	...	...	82
Sales of Fruit, Grass, etc.	...	...	124	...	...	...	...	...	...	124
Miscellaneous	100	...	74	...	4,671	2,744	1,657	...	91	9,337
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,464	...	...	...	...	12,464
Miscellaneous	2	...	...	54	...	...	12,063	...	...	12,119
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	...	...	4	30	...	2	...	...	...	36
TOTAL RECEIPTS *Rx.*	15,288	304	57,810	492	37,800	3,724	15,151	15,857	14,216	160,642
OPENING BALANCE *Rx.*	2,026	373	2,260	826	17,928	1,090	6,747	407	5,962	37,619
GRAND TOTAL *Rx.*	17,314	677	60,070	1,318	55,728	4,814	21,898	16,264	20,178	198,261

Disbursements.											
REFUNDS—											
Miscellaneous Refunds	...	...	36	...	36	214	...	5	...	291	
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	164	...	...	...	...	...	...	...	...	164	
Other Collecting Establishments	...	...	2,777	...	60	...	...	...	...	2,837	
INTEREST—											
Interest on Debt	...	...	...	...	735	...	...	...	...	735	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	1,445	...	2,445	...	...	1,274	2	5,166	
Contributions towards Establishment in Government Offices	...	...	227	...	128	...	...	...	244	599	
POLICE—											
Executive Force	170	328	...	...	139	3,660	...	...	8,242	12,539	
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	922	...	...	922	
MARINE—											
Dockyard and Port Establishments	...	...	...	...	3,844	...	...	...	1,432	5,276	
Ship and Boat Establishments	...	...	...	...	1,602	...	...	...	742	2,344	
Building, Purchase, and Repair of Ships	...	...	...	...	697	...	...	...	...	697	
EDUCATION—											
Colleges and Schools	1,313	...	11,014	...	6,115	...	...	11,389	...	29,831	
Scholarships and Prizes	...	...	110	236	1,352	...	...	...	...	1,698	
Grants-in-aid	150	...	...	...	...	...	...	...	...	150	
Miscellaneous	...	...	...	9	...	...	...	316	...	325	
MEDICAL—											
Hospitals and Dispensaries	...	...	1,226	...	6,890	...	...	...	...	8,116	
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	...	...	...	...	65	...	...	...	...	65	
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	8	...	...	...	1,068	1,076	
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	...	...	123	...	...	183	...	306	
Petty Establishments	...	...	...	...	701	...	...	...	...	701	
Miscellaneous	9,132	...	37,776	...	5,190	...	1,658	1,901	261	55,918	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	2,695	...	}	83	...	}	
Original Works—											
Buildings	555	...	...	41	...	...	12,283	48	...	15,722	
Other Works	...	...	...	...	17	...	}	...	...	}	
Maintenance and Repairs—											
Buildings	120	...	...	...	110	...	...	292	...	522	
Roads	...	...	...	12	4,541	...	...	...	...	4,553	
Other Works	...	...	...	...	1,978	...	...	...	...	1,978	
Petty Construction and Repairs	4,000	...	245	...	24	...	...	...	...	4,269	
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	35	...	...	986	...	...	1,021	
Other Deposits and Advances	...	...	20	...	215	77	...	...	...	312	
TOTAL DISBURSEMENTS . *Rx.*	15,604	328	54,876	333	39,710	3,951	15,849	15,491	11,991	158,133	
CLOSING BALANCE . *Rx.*	1,710	349	5,194	985	16,018	863	6,049	773	8,187	40,128	
GRAND TOTAL . *Rx.*	17,314	677	60,070	1,318	55,728	4,814	21,898	16,264	20,178	198,261	

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1893-94.

ACCOUNT

OF

MUNICIPALITIES FOR 1893-94.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
By Balance in hand at the close of last year	8,193	(*a*)54,022	18,485	53,957	2,359	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	27,894	78,970	...	...	...	2
2. Tax on houses and lands	838	3,166	21,243	47,683	3,957	3
3. Tax on animals and vehicles	85	81	1,224	2,068	528	4
4. Tax on professions and trades	646	1,549	...	...	20	5
5. Tolls (on roads and ferries)	...	841	1,634	4,645	2,143	6
6. Water-rate	43	4,692	...	18,470	916	7
7. Lighting-rate	...	...	...	7,343	...	8
8. Conservancy (including scavenging and latrine rate)	1,068	8,323	...	16,998	1,282	9
9. Others	159	4,853	...	...	...	10
	30,733	102,475	24,101	97,207	8,846	11
B.—Realisations under Special Acts—						
1. Pounds	864	3,741	400	762	1,639	12
2. Hackney-carriages	161	108	762	2,164	...	13
3. Licenses for sale of spirits and drugs	745	...	...	...	...	14
4. Others	14	...	...	...	...	15
	1,784	3,849	1,162	2,926	1,639	16
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	3,078	2,452	321	2,012	520	17
2. Sale-proceeds of lands and produce of lands, etc.	1,295	1,304	598	961	113	18
3. Conservancy receipts (other than taxes and rates)	1,127	794	448	847	138	19
4. Fees and Revenue from Educational Institutions	475	2,319	55	3,927	43	20
5. „ „ „ Medical Institutions	187	1,039	310	1,152	...	21
6. „ „ „ Markets and Slaughter-houses	887	3,601	39,722	63,315	1,720	22
7. Fees and Revenue from tramways	...	...	...	1,341	...	23
8. Other fees	349	15	1,701	11,065	14	24
9. Fines under Municipal and other Acts	276	607	1,392	3,448	193	25
10. Interest on Investments—(i) General	26	14	...	844	...	26
(ii) Educational	...	21	...	...	...	27
(iii) Medical	20	154	...	...	...	28
11. Premium on Loans	...	...	...	2,308	...	29
	7,720	12,320	44,547	91,220	2,741	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	46	650	1,037	20,818	1,533	31
(ii) Educational	386	3,392	90	3,889	...	32
(iii) Medical	...	12	590	260	...	33
2. From Local funds—(i) General	...	165	...	36,644	225	34
(ii) Educational	...	...	...	366	...	35
(iii) Medical	50	376	...	1,210	40	36
3. Other—(i) General	...	2,022	...	11	...	37
(ii) Educational	...	232	...	545	...	38
(iii) Medical	...	1,896	...	13	...	39
	482	8,745	1,717	63,756	1,798	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	419	503	...	9	82	41
2. Other items	1,495	2,838	209	2,684	293	42
	1,914	3,341	209	2,693	375	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank	552	...	...	...	...	44
2. Loans from Government	539	...	1,000	7,800	...	45
„ raised in the market from private individuals	...	...	...	91,000	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	16,845	...	47
4. Advances—(i) Permanent	65	41	...	8	...	48
(ii) Other	1,721	5,481	8	26,094	61	49
5. Deposits	376	959	632	10,135	...	50
	3,253	6,481	1,640	151,882	61	51
TOTAL RECEIPTS . Rx.	45,886	137,211	73,376	409,684	15,460	52
GRAND TOTAL	54,079	191,233	91,861	463,641	17,819	53

(*a*) Falls short of last year's closing balance by Rx. 501, owing to the exclusion of the balance of the Kareliganj Municipality since abolished.

PALITIES for 1893-94.

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	39,889	(*b*)41,692	(*b*)105,380	82,194	69,732	(*b*)77,633	21,257	(*b*)200,117	774,910
2	...	...	263,365	287,256	3,503	...	121,250	159,094	941,332
3	165,579	78,676	10,090	13,033	44,863	62,730	185,982	49,265	687,105
4	21,510	18,591	4,940	3,056	7,364	15,233	33,851	9,834	118,365
5	34,651	2,516	11,025	7	6,582	21,765	6,363	994	86,118
6	...	12,135	7,056	...	4,109	34,815	1,266	21,449	90,093
7	104,521	3,506	16,771	92	17,550	1,675	128,437	18,857	315,530
8	34,840	3,577	...	...	5,606	...	...	11	51,377
9	40,910	41,803	1,875	629	...	...	58,203	21,051	192,142
10	...	57,186	5,148	1,578	...	...	...	12,885	81,809
11	402,011	217,990	320,270	305,651	89,577	136,218	535,352	293,440	2,563,871
12	112	6,129	6,500	2,715	...	21	...	4,051	26,934
13	1,784	843	1,098	470	...	...	1,301	153	8,844
14	...	...	...	...	...	...	14,375	74	15,194
15	2,737	3,870	...	...	...	480	918	103	8,122
16	4,633	10,842	7,598	3,185	...	501	16,594	4,381	59,094
17	2,543	6,954	23,051	10,655	2,531	2,898	10,589	5,977	73,581
18	89,901	1,115	4,765	3,133	3,257	1,112	1,182	15,945	124,681
19	376	2,314	10,834	11,902	990	2,655	417	11,081	43,923
20	...	3,679	1,515	18,380	...	8,552	...	10,525	49,470
21	...	1,379	62	1,770	...	938	...	635	7,472
22	17,025	5,355	11,247	4,981	2,503	14,303	22,746	18,409	205,814
23	7,520	250	...	...	...	...	3,789	275	13,175
24	3,205	897	2,858	1,249	14,059	5,698	...	3,178	44,288
25	1,363	3,342	3,374	1,525	292	3,099	1,178	2,066	22,155
26	225	515	822	101	...	205	27,439	2,213	32,404
27	...	212	3	94	...	103	...	130	563
28	42	1,793	34	304	...	1,097	...	193	3,637
29	...	...	...	...	...	36	45,870	1,523	49,737
30	122,200	27,805	58,565	54,094	23,632	40,696	113,210	72,150	670,900
31	2,145	3,876	1,489	1,794	4,174	22,721	...	188	60,471
32	...	589	120	12,393	...	3,279	...	18,044	42,182
33	...	242	...	165	...	515	...	2,710	4,494
34	1,997	3,233	2,817	545	...	1,262	...	961	47,849
35	...	...	369	3,349	...	13	...	6,211	10,308
36	...	2,773	...	4,628	...	7,370	...	1,796	18,243
37	1,494	4,325	696	192	...	402	...	1,717	10,859
38	...	55	92	318	...	11	...	584	1,837
39	...	2,674	51	109	...	280	...	949	5,972
40	5,636	17,767	5,634	23,493	4,174	35,853	...	33,160	202,215
41	547	1,599	2,954	4,597	1,537	5,672	...	1,957	19,876
42	18,600	4,080	2,190	22,015	2,631	1,252	40,498	5,843	104,628
43	19,147	5,679	5,144	26,612	4,168	6,924	40,498	7,800	124,504
44	1,290	107	1,158	...	...	5,159	417,714	14,092	440,072
45	...	29,800	183,970	13,639	...	23,500	3,273	15,800	279,321
46	...	...	...	...	...	1,550	570,000	36,250	698,800
47	...	712	2,500	13	3,708	81	...	3,360	27,219
48	...	339	7	23	12	99	191,184	77	266,894
49	2,843	11,437	21	43	462	10,918		15,950	
50	11,493	9,037	317	351	26,589	20,351	83,099	20,245	183,584
51	15,626	51,432	187,973	14,069	30,771	61,658	1,265,270	105,774	1,895,890
52	569,253	331,515	585,184	427,104	152,322	281,850	1,970,924	516,705	5,516,474
53	609,142	373,207	690,564	509,298	222,054	359,483	1,992,181	716,822	6,291,384

(*b*) Differs from last year's closing balance for corrections since made.

ACCOUNT of MUNICI

	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Disbursements.						
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,477	5,041	3,876	16,927	696	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,741	8,985	1,622	4,420	631	2
3. Collection of tolls on roads and ferries	...	54	43	50	423	3
4. Survey of land	...	33	1,361	584	...	4
5. Refunds	4,932	17,932	318	437	13	5
6. Pensions and Gratuities	...	59	...	512	15	6
	8,150	32,104	7,220	22,930	1,778	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	14	142	1,129	3,321	6	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	616	849	2,341	8,923	308	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,224	7	11,457	...	139	10
4. Rewards for destruction of wild animals and snakes	11	70	1	...	20	11
	3,865	1,068	14,928	12,244	473	12
C.—Public Health and Conveniences—						
1. Water-supply — Capital outlay	2,416	4,107	...	...	168	13
1. Water-supply — Establishment, etc.	580	6,421	536	63,027	944	14
2. Drainage — Capital outlay	35	731	...	...	217	15
2. Drainage — Establishment, repairs, etc.	44	529	50	4,776	309	16
3. Conservancy (including road cleaning and watering) and Latrines	6,316	24,540	10,421	34,717	4,591	17
4. Hospitals and Dispensaries	1,858	8,719	7,055	24,050	639	18
5. Vaccination	82	185	1,095	1,481	86	19
6. Markets and Slaughter-houses	76	1,502	5,803	30,400	470	20
7. Pounds	363	1,233	133	337	381	21
8. Dâk-bungalows and serais	...	321	13	115	3	22
9. Arboriculture, public gardens and experimental cultivation	1,539	1,013	5	1,614	15	23
10. Registration of births and deaths	4	...	332	1,132	13	24
11. Public works:						
(*i*) Establishment	366	819	1,978	10,038	514	25
(*ii*) Buildings	411	2,173	11	1,487	224	26
(*iii*) Roads	4,780	9,259	13,120	49,940	2,541	27
(*iv*) Stores	8	127	...	...	142	28
(*v*) Miscellaneous works	...	...	...	...	...	29
	18,878	61,679	40,552	223,114	11,257	30
D.—Public Instruction—						
1. Schools and Colleges	2,066	13,257	621	22,094	57	31
2. Contributions	421	2,520	...	...	449	32
3. Libraries, Museums, Menageries, etc.	87	143	148	553	...	33
	2,574	15,920	769	22,647	506	34
E.—Contribution—						
(For general purposes)	4,474	1,191	825	704	...	35
F.—Miscellaneous—						
1. Interest on loans — Previous years	3	920	...	43	...	36
1. Interest on loans — Current year	1,900	3,328	596	20,489	73	37
2. Discount	...	...	...	...	...	38
3. Actual cost of works done for private individuals	202	23	...	9	51	39
4. Other items	577	850	36	2,387	314	40
	2,682	5,121	632	22,928	438	41
TOTAL EXPENDITURE . Rx.	40,623	117,083	64,926	304,567	14,452	42
Carried forward . Rx.	40,623	117,083	64,926	304,567	14,452	43

PALITIES for 1893-94—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	33,320	18,543	12,870	20,984	3,894	10,624	22,952	21,646	172,850
2	13,068	14,253	31,489	22,162	5,720	6,636	24,073	19,729	154,529
3	...	230	69	...	...	272	168	1,544	2,853
4	159	254	898	298	102	76	...	1,467	5,232
5	...	349	69	16,483	602	2,383	...	5,982	49,500
6	1,397	104	749	164	607	46	3,750	357	7,760
7	47,944	33,733	46,144	60,091	10,925	20,037	50,943	50,725	392,724
8	566	2,741	324	696	1,795	52	22,403	5,399	38,588
9	38,918	16,616	11,918	7,529	5,143	9,724	30,620	18,555	152,060
10	...	1,192	45,230	52,096	...	...	33,027	564	146,936
11	...	349	118	190	91	162	...	81	1,093
12	39,484	20,898	57,590	60,511	7,029	9,938	86,050	24,599	338,677
13	37,440	9,404	180,413	8,799	3,237	58,156	6,504	23,862	334,506
14	29,569	6,166	21,948	10,166	6,979	3,493	20,332	15,012	185,173
15	8,221	22,102	18,228	18,655	1,538	4,759	35,584	49,998	160,068
16	11,056	6,566	3,674	2,982	1,148	2,380	22,128	4,998	60,640
17	95,328	84,084	80,348	50,946	39,666	46,970	131,776	84,700	694,403
18	4,082	28,219	10,664	33,371	3,982	24,279	6,148	22,488	175,554
19	1,597	1,883	2,463	2,436	1,157	2,364	1,446	2,302	18,577
20	3,006	2,098	3,484	1,665	712	965	20,045	6,381	76,607
21	89	809	2,093	864	...	...	...	899	7,201
22	...	35	1,053	581	...	2,148	31	2,231	6,531
23	2,428	1,111	4,192	12,925	1,456	634	28,045	5,151	60,128
24	1,344	...	667	709	841	1,394	2,370	442	9,248
25	2,618	6,449	3,869	3,332	3,135	2,949	12,106	3,486	51,659
26	...	4,594	6,410	12,295	903	13,373	11,184	14,227	67,292
27	78,119	43,145	43,549	19,923	13,775	25,772	104,340	38,032	446,295
28	...	594	175	239	860	358	...	818	3,321
29	...	...	...	...	126	627	...	...	753
30	274,897	217,259	383,230	179,888	79,515	190,621	402,039	275,027	2,357,956
31	...	7,119	8,405	52,031	...	19,185	7,760	59,039	191,634
32	483	6,453	4,364	2,941	1,606	8,794	...	6,045	34,076
33	496	114	571	789	761	2,621	1,042	2,004	9,329
34	979	13,686	13,340	55,761	2,367	30,600	8,802	67,088	235,039
35	2,927	560	17,410	12,259	5,000	2,708	...	2,883	50,941
36	...	54	7	1,710	336	210	12,264	254	15,801
37	108,216	2,331	24,553	14,865	12,958	2,384	160,460	14,063	366,216
38	...	...	...	7	...	...	...	431	438
39	752	1,025	33	2,306	1,341	270	...	612	6,624
40	1,531	10,555	2,296	9,258	1,574	5,006	138,155	10,848	183,387
41	110,499	13,965	26,889	28,146	16,209	7,870	310,879	26,208	572,466
42	476,730	300,101	544,603	396,656	121,045	261,774	858,713	446,530	3,947,803
43	476,730	300,101	544,603	396,656	121,045	261,774	858,713	446,530	3,947,803

ACCOUNT of MUNICI

DISBURSEMENTS.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward .	40,623	117,083	64,926	304,567	14,452	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	3,099	196	...	...	...	2
(*b*) In Savings Bank	...	39	...	...	...	3
2. Payments to Sinking Fund . . .	...	...	...	6,482	30	4
3. Repayment of Loans	1,206	3,600	2,433	31,014	136	5
4. Advances—						
(*a*) Permanent	75	171	35	56	...	6
(*b*) Other	589	5,674	2	20,298	72	7
5. Deposits	1,305	892	598	9,640	...	8
	6,274	10,572	3,068	67,490	238	9
TOTAL DISBURSEMENTS . *Rx.*	46,897	127,655	67,994	372,057	14,690	10
Closing Balance . . . . . *Rx.*	7,182	63,578	23,867	91,584	3,129	11
GRAND TOTAL . *Rx.*	54,079	191,233	91,861	463,641	17,819	12
Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	33,336	94,079	451,950	1,389		13
Less—Balances of Sinking Funds	...	...	*12,650*	*118*		14
NET BALANCE OF LOANS .	33,336	94,079	439,300	1,271		15
Deposits	207	357	6,639	...		16
	33,543	94,436	445,939	1,271		17
Claims—						
Advances recoverable	*366*	*1,149*	*8,374*	*55*		18
NET AMOUNT OF DEBT . *Rx.*	33,177	93,287	437,565	1,216		19

PALITIES for 1893-94—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	476,730	300,101	544,603	396,656	121,045	261,774	858,713	446,530	3,947,803
2	...	331	2,506	800	...	918	253,580	32,435	293,865
3	...	280	...	...	...	1	(*a*)208,122	20	208,462
4	18,950	1,050	65	337	5,880	524	20,806	3,937	58,061
5	23,941	1,486	8,293	11,843	...	1,068	(*b*)485,345	9,063	579,428
6	177	419	20	30	5	94	...	254	1,336
7	...	13,454	77	80	366	9,519	55,211	31,484	136,826
8	11,949	4,915	569	196	24,665	19,723	78,676	21,155	174,283
9	55,017	21,935	11,530	13,286	30,916	31,847	1,101,740	98,348	1,452,261
10	531,747	322,036	556,133	409,942	151,961	293,621	1,960,453	544,878	5,400,064
11	77,395	51,171	134,431	99,356	70,093	65,862	31,728	171,944	891,320
12	609,142	373,207	690,564	509,298	222,054	359,483	1,992,181	716,822	6,291,384
13	2,276,670	(*c*)75,801	705,834	365,011	287,000	73,712	3,679,518	349,162	8,393,462
14	*108,220*	*3,562*	*2,692*	*5,603*	*97,109*	*2,902*	*82,262*	*13,010*	*328,128*
15	2,168,450	72,239	703,142	359,408	189,891	70,810	3,597,256	336,152	8,065,334
16	8,691	9,036	8,498	...	19,339	21,912	27,416	15,969	118,064
17	2,177,141	81,275	711,640	359,408	209,230	92,722	3,624,672	352,121	8,183,398
18	*37,805*	*13,873*	*5,744*	...	*8,245*	*12,021*	*6,006*	*21,536*	*115,174*
19	2,139,336	67,402	705,896	359,408	200,985	80,701	3,618,666	330,585	8,068,224

(*a*) Deposit at Bank of Bombay.
(*b*) Includes Rx. 41,027 debited for amount of premium credited to Loans in the accounts of previous years now transferred to "Premium on Loans."
(*c*) Last year's balance was understated by Rx. 150.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
INDIA.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p.c.	30,431	...	539	543
	Ditto	G. I. F. D. No. 147-I, dated 12th January 1892	21,800					
Quetta do.	Water-Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,809	4½ „	2,105	...	...	263
	Repairs of Ingle Market.	Revenue Commissioner, Quetta, No. 1291, dated 19th July 1892	1,200	5 „	...	800	...	400
Mhow Cantonment Committee.	Water-Works	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ „	21,622	...	...	1,052
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
		TOTAL INDIA	68,309		54,158	800	539	2,258
CENTRAL PROVINCES.								
Nagpore Municipality.	Extension of the Ambajhari Water-Works to the Civil Station, etc.	C. C. No. $\frac{6112}{315}$, dated 15th October 1889, and No. C34, dated 12th March 1892	40,000	4½ p. c.	35,996	...	...	1,388
Jubbulpore do.	Construction of Water-Works.	G. I. F. D. No. 3745, dated 18th November 1879. G. I. H. D. No. 131, dated 28th November 1884	61,000	(*a*)	...	38,600	...	1,700
Burhanpur do.	Water-supply	C. C. No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	9,639	...	...	356
Raipur do.	Ditto	C. C. No. 4661, dated 12th July 1892	10,000	4½ „	9,844	...	...	156
		TOTAL CENTRAL PROVINCES	121,500		55,479	38,600	...	3,600
BURMA.								
Rangoon Municipality.	Water-Works	G. I. F. D. No. 2801, dated 27th August 1877	39,000	4½p.c.	8,885	...	...	2,294
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	110,000	5½ „	...	35,000	...	20,000
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ „	...	282,750	...	5,750
	Construction of a road from Judah Eszekiat Establishment.	C. C. No. 164 $\frac{2T}{51}$, dated 9th November 1892	25,000	5½ „	...	25,000	20,000	...
	Construction of drains round the new Public Offices.	C. C. No. 730 $\frac{2T}{8}$, dated 29th September 1892	2,000	5 „	...	...	...	2,000
	Work connected with high level water-supply.	C. C. No. 111 $\frac{27}{21}$, dated 6th August 1893	71,000	5 „	...	71,000	71,000	...
		Carried over	547,000		8,885	413,750	91,000	30,044

(*a*) Rx. 10,000 without interest for 3 years, and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BURMA—*contd.*		Brought forward .	547,000		8,885	413,750	91,000	30,044
Prome Municipality.	Water-Works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	20,000	5 p. c.	7,742	...	...	414
Kyaukphyu do.	Construction of Bazar.	C. C. No. 900-6 A. M., dated 27th January 1890 . .	1,000	5 „	269	...	...	256
Mergui do.	Ditto . . .	C. C. Nos. 123-14 T. M. and 163-6 T. 17, dated 10th June and 9th April 1894, 1890, respectively . . .	500	5 „	350	...	300	52
Maubin do.	Ditto . . .	C. C. No. 329 $\frac{4T}{25}$, dated 15th July 1892 . . .	800	5 „	716	...	...	84
Paungde do.	Ditto . . .	C. C. No. 80 $\frac{3T}{17}$, dated 5th December 1892 . .	1,800	5 „	1,636	...	...	164
Yandoon do.	Purchase of a Bazar .	C. C. No. 579 $\frac{4T}{2}$, dated 20th November 1893 . .	7,500	5 „	7,500	...	7,500	...
Minbu do.	Construction of Bazar .	C. C. No. 122-10 U. M., dated 6th June 1889 . .	700	4½ „	...	...	...	187
Pakokku do.	Ditto . . .	Ditto . . .	2,400	4½ „	1,279	...	...	390
Monywa do.	Ditto . . .	G. I. F. D. No. 5291, dated 15th October 1889 . .	1,500	4½ „	979	...	...	139
Pyinmana do.	Ditto . . .	C. C. No. 723-17 U.M., dated 19th December 1889 . .	3,500	4½ „	2,132	...	...	476
Yeu do.	Ditto . . .	C. C. No. 81-54 U.M., dated 2nd December 1890 . .	1,000	5 „	531	...	...	195
Toungdwingyi do.	Ditto . . .	C. C. No. 74-65 U. M., dated 2nd December 1890 . .	1,000	5 „	838	...	...	83
Sagaing do.	Ditto . . .	C. C. No. 22 U. M., dated 16th July 1890 . . .	1,500	5 „	789	...	...	295
Kyaukse do.	Ditto . . .	C. C. No. 76-61 U.M., dated 2nd December 1890 . .	2,000	5 „	1,759	...	...	163
Yamethin do.	Ditto . . .	C. C. No. 90 $\frac{10T}{9}$, dated 4th May 1892 . . .	1,000	5 „	911	...	1,000	89
Myingyan do.	Purchase of existing Bazar building.	C. C. No. 86 $\frac{9T}{6}$, dated 4th May 1892 . . .	2,300	5 „	1,884	...	...	416
Moulmein Port Fund.	Construction of Wharves, etc.	G. I. F. D. No. 2232, dated 30th July 1885 . .	8,000	4½ „	2,286	...	...	1,063
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886. . .	89,404	5 „	...	69,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F. D. No. 4664, dated 27th September 1890. .	1,000	4½ „	600	...	...	200
Pakokku do.	Construction of Bazar	G. I. F. D. Nos. $\frac{A}{3539}$ and $\frac{A}{4596}$, dated 30th August and 11th November 1892, respectively . . .	410	5 „	215	...	...	100
		TOTAL BURMA .	694,314		41,301	483,154	99,800	39,810
ASSAM.								
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. 2722, dated 31st May 1883	1,500	4½ p. c.	914	...	...	71
	Extending the Shillong Water-supply.	C. C. No. 7117, dated 31st October 1884 . . .	200	6 „	...	180	...	...
	Extending the Laban Water-supply.	C. C. No. 9269, dated the 18th October 1892 . . .	250	5 „	205	...	...	45
	Ditto . . .	C. C. No. $\frac{21 \text{ Municipal}}{702J}$, dated 1st February 1894 . .	110	(*a*)	...	90	...	20
		TOTAL ASSAM .	2,060		1,119	270	...	136

(*a*) Rx. 100 with interest at 6 per cent., and Rx. 10 without interest.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
BENGAL.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta Municipality.	Water-Works and Drainage for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	783,120	4½ p. c.	511,150	...	...	23,941
	Extension of Water-supply, Drainage and the acquisition and construction of the Harrison Road.	B. G. No. 61 T./M., dated 17th May 1882 . . .	549,960	6 „	...	1,765,520	...	...
		B. G. No. 459, dated 26th February 1883 . . .	150,000	5 „				
		B. G. Notification, dated 11th March 1883 . . .	140,000	4½ „				
		B. G. Notification, dated 30th June 1884 . . .	150,000	4½ „				
		B. G. Notification, dated 17th June 1885 . . .	250,000	5 „				
		B. G. No. 99 T./M., dated 25th April 1886 . . .	262,500	5 „				
		B. G. No. 3654, dated 20th August 1887 . . .	155,450	5 „				
		B. G. No. M. 3L/1-3, dated 28th February 1889 . .	190,000	5 „				
		B. G. No. M. 3L/1-10, dated 26th September 1889 .						
		G. I. No. 2313, dated 9th May 1890	300,000	5 „				
		G. I. No. 53, dated 20th May 1891	400,000	(*a*)				
Darjeeling do.	Water-Works . .	F. D. No. 934, dated 17th February 1877 . . . B. G. No. 467 T./M., dated 18th June 1892 . . .	7,500	4½ p.c.	5,128	...	...	298
	Ditto . .	B.G.Nos. T/209, dated 26th May 1879, 377 T./M., dated 17th June 1882, and 2140 P., dated 23rd December 1882 . .	6,000	6 „	...	1,550	...	250
Burdwan do.	Ditto . .	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	(*b*)	...	11,200	...	...
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886 . . .	5,000	6 p. c.	...	5,000	...	...
	Lighting certain new areas.	B. G. No. 106 M., dated 10th January 1893 . . .	1,200	4½ „	1,091	...	1,200	109
	Acquisition of the Hadua Tank.	B. G. No. 1169 M., dated 30th March 1893 . . .	800	4½ „	800	...	800	...
Bhagulpur do.	Water-Works . .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 „	...	4,500	...	...
Dacca do.	Ditto . .	B. G. No. M. 3L/3-17, dated 3rd December 1889 . .	12,500	4½ „	11,950	...	...	200
Bali do.	Purchase of Office Building.	B. G. No. 193 T./M., dated 23rd April 1885 . . .	798	6 „	...	398	...	50
Suri do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888 . .	100	*Nil.*	...	...	...	25
Rajshahye do.	Improvement of Drainage.	B. G. No. M. 3L/3-6, dated 22nd April 1890 . . .	1,500	4½ p.c.	1,133	...	...	132
Faridpur do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. 3L/12-6, dated 12th August 1890 . . .	500	4½ „	401	...	...	43
		Carried over .	3,386,928		531,653	1,788,168	2,000	25,048

(*a*) Rx. 380,000 with interest at 4½ per cent., and Rx. 20,000 without interest.
(*b*) Rx. 12,500 with interest at 5 per cent., and Rx. 2,500 at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd.*		Brought forward .	3,386,928		531,653	1,788,168	2,000	25,048
Commillah Municipality.	Excavation of Tank and compensation for Lands acquired.	B. G. No. M.$\frac{3L}{13}$7, dated 4th September 1890 . .	250	4½ p. c.	83	...	...	51
Serampore do.	Drainage . .	B. G. No. M.$\frac{3L}{11}$ 7, dated 26th November 1890 .	3,000	4½ „	2,847	...	...	98
Chapra do.	Drainage . . .	B. G. No. 861M., dated 9th March 1893 . . .	650	(*a*)	421	*100	...	129
Pooree do.	Ditto . . .	B. G. No. 37$\frac{T.}{M.}$, dated 14th May 1891, and No. 227$\frac{T.}{M.}$, dated 27th September 1893	2,000	4½ p. c.	2,000	...	500	...
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	4,500	4½ „	4,500	...	4,500	...
Manicktolla do.	Water-Works . .	B. G. No. 2099 M., dated 19th June 1893 . . .	2,500	4½ „	2,399	...	2,500	101
Mozufferpore do.	Drainage . . .	B. G. No. 2443 M., dated 26th July 1893 . . .	6,000	4½ „	4,500	...	4,500	...
Patna do.	Ditto . . .	B. G. No. 19$\frac{T.}{M.}$, dated 29th April 1893 . . .	31,800	4½ „	15,800	...	15,800	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	176,500	4½ „	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . .	534,035	4½ „	369,157	...	...	15,477
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,877,056	4 „	2,877,057	...	759	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(*b*)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No.$\frac{2L}{10}$8, dated 14th January 1890, and B. G. No. 1636, dated 14th April 1892	20,000	4½ p. c.	17,500	...	...	2,500
Dinagepur District Board.	Bridging Roads .	B. G. No. M. L.$\frac{2L}{1}$27, dated 10th July 1890 . . .	20,000	4½ „	16,000	...	5,000	...
Julpaiguri do.	Construction of bridges	B. G. No. M. $\frac{2L}{3}$11, dated 21st October 1890 . .	2,500	4½ „	1,088	...	...	498
Patna do.	Ditto and Metalling of Roads.	B. G. No. L. $\frac{2D}{2}$13, dated 16th October 1890 . .	8,000	4½ „	4,138	...	...	1,566
Sarun do.	Repairing roads and bridges damaged by flood.	B. G. No. 1283, dated 29th June 1891 . . .	5,000	4½ „	2,588	...	...	978
Darbhanga do.	Famine Relief . .	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively . . .	18,000	4½ „	18,000	...	...	...
Manbhoom Road Committee.	Construction and repair of roads.	B. G. No. 3021 F., dated 6th September 1893.	900	4½ „	900	...	900	...
N-W. P. AND OUDH.		TOTAL BENGAL .	7,699,619		4,047,131	2,388,268	36,459	46,446
Naini Tal Municipality.	Drainage Scheme .	N.-W. P. Government No. 102A. (Municipal), dated 16th March 1876 . .	2,500	4½ p. c.	...	...	...	2,147
	Water-Works Project	N.-W. P. Government Nos. $\frac{2934}{X-314}$ and $\frac{3453}{XI-238}$, dated 14th May 1891 and 26th December 1893 . .	26,000	4 „	26,000	...	3,000	...
		Carried over .	28,500		26,000	...	3,000	2,147

(*a*) Rx. 500 with interest at 4½ per cent., and Rx. 150 without interest.
(*b*) Rx. 300,000 with interest at 5½ per cent., and Rx. 300,000 at 4½ per cent.
* Balance of Loan raised in 1891-92 and 1892-93 not shown in the Statements for these years.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh—*contd.*		Brought forward .	28,500		26,000	...	3,000	2,147
Saharanpur Municipality.	City Minor Drainage Scheme.	N.-W. P. Board of Revenue No. $\frac{371}{X-5}$, dated 9th March 1886	2,500	6 p. c.	...	100	...	300
Dehra Dun do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886 . .	1,200	7 „	...	600	...	100
Mussoorie do.	Conservancy Scheme .	N.-W. P. Government No. $\frac{1679}{XI-596}$, dated 2nd October 1887	1,500	7 „	...	900	...	100
	Water-Works Scheme	N.-W. P. Government No. $\frac{472}{XI-499A.}$, dated 19th March 1891	1,000	6 „	...	800	...	...
	Ditto ditto .	N.-W.P. Government No. $\frac{980}{XI-99A.}$, dated 27th April 1894	3,600	4½ „	3,600	...	100	...
Bara Banki do.	Enlargement of Market Stalls.	N.-W. P. Government No. $\frac{2006}{XI-581 A.}$, dated 28th July 1891	60	7 „	...	...	...	30
	General purposes .	N.-W. P. Government No. $\frac{323}{XI-581 A.}$, dated 23rd February 1892	600	4½ „	481	...	...	60
Lucknow do.	Water-Works Project .	N.-W. P. Government No. $\frac{161}{X-31}$, dated 12th January 1893	126,289	4 „	98,000	...	78,000	...
Agra do.	Ditto ditto .	N.-W. P. Government No. $\frac{5754}{X-47}$, dated 2nd November 1892	114,500	4 „	111,427	...	...	2,068
		N.-W. P. Government No. $\frac{2958}{XI-390}$, dated 23rd November 1892	8,620	4 „	8,467	...	...	153
		N.-W. P. Government No. $\frac{181}{XI-509A.}$, dated 8th February 1894	2,550	4 „	2,550	...	2,550	...
Allahabad do.	Ditto ditto .	N.-W. P. Government No. $\frac{5433}{X-47}$, dated 5th October 1892	153,505	4 „	149,385	...	...	2,773
		N.-W. P. Government Nos. $\frac{2762}{X-47}$, $\frac{5807}{X-47}$, and $\frac{6185}{X-47}$, dated 4th May, 4th November and 25th November 1892, respectively . .	5,696	4 „	5,594	...	...	102
		N.-W. P. Government No. $\frac{2196}{X-2}$, dated 14th May 1894	5,120	4 „	5,120	...	5,120	...
Benares do.	Ditto ditto .	N.-W. P. Government No. $\frac{1267}{X-32}$, dated 24th February 1890, and No. $\frac{310}{XI-491}$, dated 8th March 1894 .	195,823	4 „	190,000	...	35,000	...
	Drainage Project .	N.-W. P. Government No. $\frac{1088}{XI-491A.}$, dated 27th April 1893	10,000	4 „	10,000	...	10,000	...
		Carried over .	661,063		610,624	2,400	133,770	7,833

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
N.-W. P. and Oudh—*concld.*			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Kheri Municipality.	Conservancy Scheme .	Brought forward .	661,063		610,624	2,400	133,770	7,833
		N.-W. P. Government No. $\frac{195}{XI-808A.}$, dated 30th January 1893 . . .	200	4½ p. c.	150	...	200	50
Cawnpore do.	Water-Works Project	N.-W. P. Government No. $\frac{C-3}{XI-390}$, dated 28th January 1893 . . .	145,000	4 „	90,000	...	50,000	...
Sajehanpur do.	Building a new dispensary.	N.-W. P. Government No. $\frac{486}{X-76}$, dated 24th January 1891 . . .	2,000	4½ „	...	1,490	...	230
Bareilly do.	Conservancy Scheme .	N.-W. P. Government No. $\frac{122}{XI-815A.}$, dated 20th January 1893	1,350	4½ „	1,170	...	...	180
		Total N.-W. P and Oudh .	809,613		701,944	3,890	183,970	8,293
Punjab.								
Delhi Municipality.	Water-Works . .	P. G. Nos. 892 and 6, dated 6th November 1890 and 4th January 1894, respectively .	82,000	4 p.c.	61,437	...	11,163	3,030
Simla do.	Ditto and Town Hall	G. I. F. D. No. 72, dated 7th September 1892 . .	120,000	4 „	89,784	...	...	723
	Town Hall . .	G. I. F. D. No. 3175, dated 1st September 1884 . .	15,000	6 „	...	10,000	...	...
Lahore do.	Water-Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . .	177,500	4½ „	160,419	...	...	2,253
Rawal Pindi do.	Water-Works . .	G. I. Telegram, dated 23rd February 1887 . . .	13,100	6 „	...	9,500	...	800
Peshawar do.	Ditto . . .	P. G. No. 110, dated 6th February 1889 . . .	15,000	5 „	6,000	...	...	3,000
Edwardesabad do.	City Extension . .	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively . .	3,500	5 „	354	...	...	126
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 „	16,346	...	...	1,170
Ludhiana do.	Sewage Works . .	P. G. No. 102 B., dated 4th March 1892 . . .	6,000	5 „	5,349	...	425	300
Kohat do.	Water-Works and Drainage.	P. G. No. 1054, dated 26th November 1891 . .	1,700	5 „	1,590	...	...	110
Dalhousie do.	Water-Works . .	P. G. No. 131, dated 23rd March 1892 . . .	5,033	5 „	4,232	...	2,051	331
		Total Punjab .	462,233		345,511	19,500	13,639	11,843
Madras.								
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . .						
		G. I. F. D. No. 1862, dated 8th July 1869 . . .	143,000	(*a*) 4 p. c.	143,000	...	...	...
		G. I. F. D. No. 2527, dated 23rd August 1873 . .						
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881 . .	10,000	5 „	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883 . . .	30,000	5 „	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885 . . .						
		M. G. No. 11M., dated 10th April 1885 . . .	30,000	(*b*)	...	30,000	...	...
		M. G. No. 458M., dated 3rd September 1885 . .						
		M. G. No. 1562M., dated 18th October 1890 . . .	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887 . . .	10,000	6 „	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888 . . .	15,000	5 „	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889 . .	15,000	5 „	...	15,000	...	...
		Carried over .	258,000		143,000	115,000	...	...

(*a*) Exclusive of 2 per cent. for Sinking Fund for re-payment of Loan.
(*b*) Rx. 28,200 with interest at 6 per cent., and Rx. 1,800 at 5 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
		Brought forward .	*Rx.* 258,000		*Rx.* 143,000	*Rx.* 115,000	*Rx.* ...	*Rx.* ...
MADRAS—*contd.*								
Madras Municipality—*contd.*	Extension of Water-supply.	M. G. No. 1427 M., dated 25th October 1889 . . .	2,000	5 p. c.	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879 . .	2,000	6 „	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881 . .	25,000	5 „	...	25,000	...	...
Cochin Municipality.	Completion of the Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	1,400	4½ „	703	...	...	72
Coonoor do.	Construction of a Slaughter-house.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 9th January 1886, respectively	700	6 „	...	400	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875 . . .	725	4½ „	75	...	...	36
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891 . . .	1,000	4¼ „	879	...	...	36
	Ditto ditto .	M. G. No. 1058, dated 10th October 1892 . . .	200	4½ „	194	...	...	6
Cuddapa do.	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . .	5,000	6 „	...	4,900	...	...
		M. G. No. 1212, dated 11th November 1892 .	969	4¼ „	955	...	...	14
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively . .	6,000	6 „	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd September 1875 . . .	1,242	4½ „	180	...	...	84
	Kandal Drainage .	M. G. No. 443, dated 11th June 1891 . . .	1,750	4¼ „	1,633	...	...	60
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892 . . .	4,300	4¼ „	3,980	...	...	148
	Construction of an office building.	M. G. No. 1087, dated 19th August 1893 . . .	700	6 „	...	700	700	...
Palghat do.	Ditto . . .	M. G. No. 160M., dated 25th January 1892 . . .	400	6 „	...	150	250	100
Guntur do.	Construction of a market.	M. G. No. 875M., dated 6th July 1893	600	6 „	...	600	600	...
Madura do.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 .	500	5 „	...	500	...	...
	Water-supply . .	Ditto ditto .	500	5 „	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 21st June 1886 . .	2,700	6 „	...	2,700	...	...
	Ditto . . .	M. G. No. 894, dated 13th September 1893 . .	16,400	4¼ „	16,400	...	16,400	...
Kumbakonam do.	Construction of Drains	M. G. No. 101, dated 13th February 1890 . . .	6,000	4½ „	5,905	...	...	95
Adoni do.	Water-supply . .	M. G. No. 1126, dated 13th November 1893 . .	6,600	4¼ „	6,600	...	6,600	...
Tellicherry do.	Construction of a road	M. G. No. 744, dated 7th August 1893 . . .	500	4¼ „	500	...	500	...
Calicut do.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	3,000	4½ „	2,300	...	...	400
Mayavaram do.	Construction of two Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4½ „	598	...	...	17
Tanjore do.	Water-supply . . .	M. G. No. 1061, dated 10th October 1892 . . .	19,000	4¼ „	16,360	...	...	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively . .	582,890	4½ „	517,424	...	27,000	10,000
Calicut Local Fund Board.	Completion of the Tambracheri Ghât Road and approach in Wynaad.	G. I. F. D. No. 926, dated 7th February 1874 . . .	8,900	4½ „	...	...	...	466
		Carried over .	959,826		717,686	160,450	52,050	11,534

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras—*concld.*		Brought forward .	959,826		717,686	160,450	52,050	11,534
Tellichery Local Fund Board.	Completion of the Periah Ghât Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875 . .	6,000	4½ p. c.	1,531	...	...	300
Saidapet do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively . . .	19,979	4½ „	6,152	...	...	1,208
Wellington Cantonment Committee.	Water-supply . .	G. I. Mily. No. 838F., dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892 . .	200	4¼ „	180	...	...	20
		Total Madras .	986,005		725,549	160,450	52,050	13,062
Bombay.								
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879 . .	2,117,075	4½ p. c.	2,037,755	...	...	1,873
	Purchase of certain Government properties held by the Trust.	Ditto ditto .	84,468	*Nil*	41,691	...	...	1,873
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	4½ p. c.	...	...	...	616,104
	Dock Extension Works	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	940,000	4 „	924,215	...	15,592	...
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879.	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 „	...	759,688	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 „	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	5 „	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	5 „	...	243,300	...	...
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	5 „				
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889 . . .	82,500	5 „				
Karachi do.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. No. 27, dated 7th January 1886	71,150	4½ „	64,817	...	...	1,381
	Ditto . . .	G. I. No. 1427, dated 17th June 1885; G. R. P. W. D. Nos. 375 C. W. and 1096, dated 1st July 1886 . .	155,000	4½ „	148,484	...	...	2,693
	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty.	G. R. No. 1154, dated 27th March 1884 . . .	100,000	5 „	...	22,100	...	900
		Carried over .	6,194,473		3,216,962	1,969,368	15,592	624,824

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	6,194,473		3,216,962	1,969,368	15,592	624,824
BOMBAY—*contd.*								
Karrachi Port Trust—*contd.*	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	200,000	4 p. c.	...	200,000	...	...
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	6 „	...	2,512	...	125
	Construction of a Bridge over the Sud Nala on the Wadgaon-Shikarpore Road.	G. R. No. 4171, dated 1st December 1891 . .	1,300	6 „	...	1,016	550	153
Ahmedabad do.	Construction of a Bridge over the Sabarmatti River.	G. R. No. 4777, dated 3rd December 1889, and No. 355, dated 3rd February 1890	3,400	4½ „	2,659	...	...	379
Bijapur do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ „	2,170	...	...	275
Ratnagiri do.	Construction of the Amba Ghât Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878 . . .	20,050	4½ „	4,572	...	...	392
Surat do.	To bear a portion of the cost of the Hope Bridge over the Tapti River.	G. I. F. D. No. 6564 of 11th November 1874 . .	35,000	4½ „	7,320	...	...	2,272
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885.	12,000	6 „	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water-Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 „	257,468	...	3,273	2,963
	Construction of new Water-Works.		360,000					
	Carrying out the Surface Drainage.		60,000					
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. I. F. D. No. 3028, dated 20th December 1875 .	127,000	4½ „	...	...	...	436,805
		Bill No. 3 of 1876. Act II of 1880.						
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act III of 1888. . .	37,000					
	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868 . . .	27,864					
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647	6 „	...	100	...	...
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868 . . .	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 „	...	389,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	45,000	4 „	...	45,000	20,000	...
		Carried over .	8,091,208		3,491,151	2,611,896	39,415	1,068,188

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay—*contd.*		Brought forward .	8,091,028		3,491,151	2,611,896	39,415	1,068,188
Bombay Municipality—*contd.*	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886 . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 13th August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,470,000	5 p. c.	...	1,470,000	...	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	5 „	...	221,400	...	4,550
	Construction of Drainage and Water-Works.	G. R. No. 1427, dated 4th May 1888 . . .	70,000	5 „	...	70,000	...	...
	Ditto . .	G. R. No. 873, dated 16th March 1888 . . .	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-Works.	G. I. R. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . . .	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	350,000	5 „	...	350,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	80,000	5 „	...	80,000	...	...
	Repayment of balance of Government consolidated loan.	G. R. No. 1989, dated 6th June 1893 . . .	420,000	4 „	...	420,000	420,000	...
	Construction of Drainage, Warter-Works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894 . . .	232,500	4 „	...	130,000	130,000	...
Karachi Municipality.	For the following works of public utility :— Water-Works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	50,000	5 & 6 p. c.	...	37,550	...	400
	Drainage Works .	G. R. No. 4672 of 25th November 1892 . .	60,000	4½ „	...	60,000	400	...
Dharwar do.	Improvement of Water-supply.	G. I. F. D. Nos. 3031 of 30th September 1876, and 4251, dated 16th October 1876 .	3,600	4½ „	1,069	...	...	221
Hyderabad do..	Construction of Water-Works.	G. I. F. D. Nos. 3539 of 9th December 1873, 4421 of 18th December 1873; 3637 of 11th October 1877, and 4503 of 23rd October 1877 .	30,000	4½ „	7,072	...	...	1,273
Sukkur do. .	Construction of Water-Works.	G. R. No. 3707, dated 24th October 1893 . . .	20,000	4½ „	...	13,850	13,850	...
Hubli Municipality.	Construction of Water-Works for the town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	24,200	4½ „	23,880	...	4,700	320
		Carried over .	11,416,416		3,523,172	5,710,346	608,365	1,074,952

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1894—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority of Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	11,416,416		3,523,172	5,710,346	608,365	1,074,952
BOMBAY—*concld.*								
Sangamner Municipality.	Sanitary Works . .	G. I. F. D. No. 2308 of 29th June 1878	600	4½ p. c.	213	...	...	35
Panvel do.	Water-Works . .	G. R. Nos. 2659, 3672, and 4494, dated 29th June, 14th September, and 14th December 1892, respectively .	5,900	4½ „	5,804	...	...	96
Surat do.	Widening the roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	16,000	...	1,000
Godhra do.	Improvement of roads in the city.	G. R. F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889. .	1,000	5 „	852	...	...	36
Ahmedabad do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 . .	30,000	5 „	...	27,480	...	2,520
		G. R. No. 1449 of 14th May 1888	10,000	5 „	...	9,160	...	840
	Water and Drainage Works.	G. R. No. 306, dated 29th January 1890, and G. R. No. 559, dated 18th February 1890 . . .	45,000	4½ „	43,480	...	...	766
	Water-Works . .	G. R. No. 1449, dated 14th May 1888 . . .	30,000	5 „	...	16,350	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	5,100	...	...
	Making House connection with Drainage.	G. R. No. 1874, dated 17th May 1893 . .	2,000	4½ „	...	2,000	2,000	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	20,000	4½ „	...	20,000	20,000	...
Pen do.	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	6 „	...	500	...	50
Ratnagiri City do.	Nachna Water-Works.	G. R. No. 3346 of 6th November 1880	3,000	6¾ „	...	1,975	...	50
	Ditto ditto .	G. R. No. 2632 of 31st July 1884	1,500	5 „	...	1,500	...	...
Rajapur do.	Water-Works at Kodowli.	G. R. No. 273 of 3rd February 1879	2,000	7 „	...	100	...	...
	Ditto ditto .	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886, respectively . .	1,200	6 „	...	1,200	...	...
Chiplun do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water-Works.	G. R. No. 613 of 19th February 1883	3,000	6¼ „	...	300	...	...
Sholapur do.	Water-Works . .	G. R. No. 3036 of 30th November 1879	19,390	7 „	...	5,900	...	500
Satara do.	Extension of Water-Works.	G. R. No. 3740 of 13th December 1881 . . .	30,000	(*a*)	...	17,570	...	573
Islampur do.	Ditto ditto .	G. R. No. 4111 of 28th November 1893 . .	2,100	4½ p. c.	2,100	...	2,100	...
Junner do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	5 „	...	1,300	...	200
Telegaum-Dabhada Municipality	Construction of Water-Works.	G. R. Nos 227 of 24th January 1883 and 1028 of 20th April 1887 . . .	3,320	5 „	...	2,157	...	83
Nariad do.	Construction of Latrines in the town.	G. R. Nos. 81 and 282, dated 10th and 26th January 1890, respectively . . .	1,000	5 „	...	700	...	100
Dhulia do.	Improvement of the Water-supply.	G. R. Nos. 4948 of 14th December 1893 and 869 of 6th March 1893 . .	25,000	4½ „	24,000	...	9,000	...
		TOTAL BOMBAY .	11,681,826		3,599,621	5,839,638	641,465	1,081,801

(*a*) Rx. 7,650 with interest at 7 per cent., Rx. 4,350 at 6½ per cent., Rx. 17,400 at 6 per cent., Rx. 400 at 6¼ per cent., and Rx. 200 at 4½ per cent.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1894-95.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1896.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

SUMMARY OF CONTENTS.

	PAGE
Abstract Accounts of Receipts and Payments	2 to 21
Detailed Accounts relating to Receipts and Payments:	
Civil	23 to 106, 189 to 192
Military	173 to 186
Public Works	106 to 171; 187 & 188; 193 to 213
General	215 and 216
Detailed Accounts of Debt, etc.	217 to 245

FINANCE AND REVENUE ACCOUNTS, 1894-95.

ALPHABETICAL INDEX.

	PAGE
Absentee Allowances, Account of	96
Adjustment on account of Provincial Services	189
Administration: Account of Charges	66
Advances and Loans, By Imperial Government	228
„ „ By Provincial Governments	230
Advances to Cultivators	229 and 238
Advances under Special Laws	236
Agricultural Works:	
Abstract Account of Gross Receipts (Ordinary)	133
Abstract Account of Ordinary Expenditure	136
Ordinary Expenditure against Capital Account	141
Ordinary Expenditure against Revenue Account	144
Allowance, Exchange Compensation: Abstract showing distribution of charges on account of	216
Annuities in Purchase of Railways	116
Annuities. Superannuation, etc., allowances: Account of Charges	98
Army: Abstract Account of Receipts and Charges	174

Army: Detailed Accounts of Receipts and Charges, as under, *viz.*—	Receipts. Page	Charges. Page
Administration of Martial Law	—	182
Administrative Staff	—	179
Army and Garrison Staff	—	179
Barrack Establishments, Supplies and Services	177	182
Clothing Establishments, Supplies and Services	176	182
Commissariat Establishments, Supplies and Services	176	181
Departmental Pensions	—	185
Ecclesiastical	—	183
Education	177	183
Index Sheet, Section L	173	173
Medical Establishments, Supplies and Services	177	182
Military Pensions to Europeans	—	185
Do. do. to Natives	178	185
Miscellaneous Services	178	184
Ordnance Establishments, Stores and Camp Equipage	177	183
Regimental Pay, Allowances and Charges	176	180
Remount and Veterinary Establishments, Supplies and Services	176	182
Rewards for Military Services	178	184
Sea Transport Charges	178	184
Unadjusted Expenditure	—	185
Volunteer Corps	—	184
Widows' Pensions and Compassionate Allowances	178	185

Army: Statement of Established Strength of the European and Native Army	186
Assessed Taxes: Account of, and of Charges for Collection	39
Assignments and Compensations, Account of	26
Assignments and Refunds, Detailed Statement of	24

PAGE

Balances. Cash Balances, Statement showing distribution of 245
Bills of Exchange drawn on India by Secretary of State: Amount Drawn, Discharged and Outstanding, and Exchange on 244
Buildings and Roads: Detailed Accounts . . . . . 153 to 171
See Civil Buildings, Civil Works, Military Works, Roads and other Works of Communication, and Works of Miscellaneous Public Improvements.
Buildings and Roads: Section K, Index Sheet 145

Capital Expenditure on Railways and Irrigation Works—
Summary Statement 194
Distribution by Provinces . . . . . 8 and 194
„ „ Railways, Details 196
On Irrigation Works, Details 203

Capital Expenditure on Railways and Irrigation Works charged to Revenue—
On Protective Railways 106
On Protective Irrigation Works 107
On Railways, Charged to Revenue in addition to that under Famine Relief and Insurance . 110
Cash Balances, Statement showing Distribution of 245
Civil and Sessions Courts: Detailed Account of Charges 71

Civil Buildings: Classified Abstract of Expenditure—
On New Works from Imperial Funds 155
„ from Provincial Funds 159
„ from Incorporated Local Funds 162
On Repairs from Imperial Funds 156
„ from Provincial Funds 159
„ from Incorporated Local Funds 162
By Civil Department—
On New Works from Imperial Funds 165
„ from Provincial Funds 166
„ from Incorporated Local Funds. 169
On Repairs from Imperial Funds 165
„ from Provincial Funds 167
„ from Incorporated Local Funds 169
Civil Departments, Section D, Index Sheet 65
Civil Funds. Receipts on account of Subscriptions to 97
Payments of pensions of 98
Civil Furlough and Absentee Allowances, Account of 96
Civil Works: Abstract Account of Receipts 146
„ Abstract Account of Expenditure 149
„ Abstract Account of Provincial and Local Fund Receipts 148
„ Abstract Account of Provincial and Local Expenditure 152
„ Abstract Account of Expenditure from Imperial Funds by Civil Department 151
Coinage Operations, Statement of 63
Communications—*See* Roads and other Works of Communication.
Comparative Statement of Principal Sources of Ordinary Revenue 24
Compassionate Allowances, Account of 98
Compensations. Assignments and Compensations, Account of 26
Construction of Protective Railways, Capital Expenditure on 106
Construction of Protective Irrigation Works, Capital Expenditure on 107

Construction of Railways (charged against Revenue in addition to that under Famine Insurance):—
Account of Expenditure 110
Index Sheet, Section G 109
Construction of State Railways, Abstract Account of Capital Expenditure not charged to Revenue 196
Contributions from Native States, Detailed Account of 43
Convict Charges at Port Blair and Nicobars, Details of 72
Criminal Courts: Detailed Account of Charges 71

PAGE

Cultivators. Loans and Advances to, Account of . . . . . 229 and 238
Currency Department. Account of Receipts and Charges 68
Customs Account of Revenue 36
„ Account of Charges for Collection 38

Debt, Deposits and Advances, Sections O to V, Index Sheet 217
Debt:
Account of Public Debt of India bearing Interest, and Interest thereon . . . 48
Obligations of the Government of India bearing Interest, and Interest thereon . . 50
Permanent Debt: Debt Incurred and Discharged during the Year, and Amount Outstanding 218
Service Funds bearing Interest: Sums received from, Repayments and Balances . . 220
Special Loans, Account of 220
Temporary Debt, Account of 220
Treasury Notes: Issues, Payments and Balances 220
Departmental and Judicial Deposits: Receipts, Payments and Balances 223
Deposits of Sinking Funds 222
District and other Local Fund Committees, Loans to . . . . . 229 and 233

East Indian Railway:
Capital Account of 198
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . 116
Revenue and Expenditure . . . . . 112 to 115
Sinking Fund 219
Eastern Bengal Railway:
Capital Account of 199
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . 116
Revenue and Expenditure . . . . . 112 to 115
Sinking Fund 219
Ecclesiastical: Account of Charges in Civil Department 80
„ „ in Military Department 183
Education: Account of Receipts and Charges in Civil Department 79
„ „ „ in Military Department . . 177 and 183
England, Details of Expenditure in 10
Establishments of the Public Works Department, Detailed Account of Expenditure on . 206
„ „ Abstract Account showing percentage on Outlay 210
Exchange Compensation Allowance, Abstract showing distribution of charges on account of . 216
„ „ Index Sheet 215
Exchange on Remittance Transactions with London, Gain by, Account of 101
Excise Revenue: Account of, and Charges for Collection 34
Excluded Local Funds: Receipts, Payments and Balances 222
Expenditure: Abstract Accounts . . . . . 6, 13, 15, 17 and 19
Expenditure not charged to Revenue: Section N, Index Sheet 193

Famine Relief and Insurance, Section F, Index Sheet 105
Account of Famine Relief Charges 106
Capital Expenditure on Construction of Protective Irrigation Works . . . 107 and 108
Capital Expenditure on Construction of Protective Railways 106
Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works 108
Forest Revenue and Expenditure, Account of 40

Gain by Exchange on Remittance Transactions with London 101
General Account of Revenue and Expenditure and Receipts and Disbursements . . 2
General Administration: Account of Charges 66
Guaranteed Railways:
Detailed Account of Charges for Surplus Profits, Land and Supervision . . . 118
Exchange on Transactions with London, Gain by 101

PAGE

Guaranteed Railways—*continued.*
Expenditure on Account of Interest 114
Guaranteed Interest and Net Revenue 119
Net Traffic Receipts 113
Railway Funds: Receipts, Payments and Balances 222
Receipts and payments on Capital Account 240
Revenue and Expenditure on account of . . . . . 112 to 115

High Courts and Chief Court: Detailed Account of Charges 71

Imperial Expenditure: Abstract Account 13
„ Distribution by Provinces 15
Imperial Revenue: Abstract Account 12
„ Distribution by Provinces 14
Incorporated Local Funds, Account of Receipts, Disbursements and Balances . . . 191
„ „ Debt Accounts . . . . . 223 to 227
India and England, Miscellaneous Account between 242
Indian Telegraph Department: Working and Maintenance 59
Indian Troop Service. Account of Charges 184
Indo-European Telegraph: Account of Receipts and Charges . . . . . 55 and 56
„ Gulf Section: Details of Working and Maintenance . . . 61
„ Persian Section: Details of Working and Maintenance . . 61
Indo-European Telegraph Line, Capital Cost of 59
Interest: Account of Receipts 46
Interest Charges, Statement showing distribution of 49
Interest on Capital deposited by Companies, Account of 117
Interest on Obligations of the Government of India 50
Interest on the Public Debt of India 48
Interest, Section B, Index Sheet 45

Irrigation:
Account of Direct Receipts from Major Works 122
Account of Gross Receipts from Minor Works and Navigation 128
Capital Expenditure on Construction not charged to Revenue, Detailed Account of . 203
„ Distribution by Provinces . . . . . 8 and 194
Capital Expenditure on Construction of Protective Irrigation Works 107
Receipts from Minor Works and Navigation: Summary 134
Expenditure on Minor Works and Navigation: Abstract Account 135
„ „ Summary 137
Expenditure from Imperial and Provincial Funds against Capital Account of Minor Works and Navigation: Detailed Account 138
Expenditure from Imperial and Provincial Funds against Revenue Account of Minor Works and Navigation: Detailed Account 142
Expenditure on Establishments 206
Expenditure on Tools and Plant 212
Financial Results (Major Irrigation Works) 126
Index Sheet, Section J 121
Working Expenses and Maintenance of Major Works: Abstract Account . . . 123
Working Expenses and Maintenance of Major Works: Detailed Account . . . 124

Jails: Detailed Account of Charges 72
Land and Supervision of Guaranteed Railways 118
Land-holders and Notabilities, Loans to . . . . . 229 and 234
Land Revenue, Abstract Account of 27
„ Charges for Collection 28
Law, Administration of Martial 182
Law and Justice: Account of Receipts 69
„ Account of Charges 70
Loans and Advances by Imperial Government 228
Loans and Advances by Provincial Governments 230
Loans to Native States, and Presidency Corporations, etc., Account of 228

PAGE

Loans, Special, Account of 220
Local Funds. Excluded—Account of Receipts, Disbursements and Balances . . . 222
„ Incorporated—Receipts, Payments and Balances 191
Local Expenditure: Abstract Account 13
„ Distribution by Provinces 19
Local Funds, Loans to 233
Local Revenue: Abstract Account 12
„ Distribution by Provinces 18
Local Surpluses and Deficits 191

Marine: Account of Receipts 74
„ Account of Charges 75
„ Charges in the Civil Departments 77
Medical: Account of Receipts and Charges in Civil Department 81
„ „ in Military Department . . . 177 and 182
Medical Funds. Receipts of Subscriptions to 97
„ Payments of Pensions of 98
Message Revenue: Telegraph, Details of 57
Military Funds. Receipts of Subscriptions to 97
„ Payments of Pensions of 98
Military Works:
Abstract Account of Receipts 146
Abstract Account of Expenditure 149
Classified Abstract of Expenditure on New Works 153
Classified Abstract of Expenditure on Repairs 154
Minor Departments: Scientific and other Minor Departments. Account of Receipts . . 84
„ Account of Charges 85
Mint: Account of Receipts and Charges, and of Coinage Operations 63
Miscellaneous Accounts between India and England, Abstract Statement of . . . 242
Miscellaneous Receipts, Account of 102
„ Charges, Account of 103
Miscellaneous Public Improvements. *See* Works of.
Miscellaneous Railway Expenditure, Account of 120
Miscellaneous, Section E, Index Sheet 87
Mofussil Municipalities, &c., Loans to . . . . . 228 and 230

Native States, &c., Loans to 228
Navigation Works. *See* Irrigation.
North-Western Railway:
Capital Account of 201
Detailed Statement of Charges for Interest on Debt and Annuities in purchase of . 116
Revenue and Expenditure . . . . . 112 to 115

Obligations of the Government of India and Interest thereon 50
Opium Revenue, Account of 30
„ Account of Charges in connection with 31
Opium Store (Bengal), Account of 30
Ordinary Expenditure: Abstract Accounts . . . . . 6, 13, 15, 17 and 19
Ordinary Revenue: Abstract Accounts . . . . . 4, 12, 14, 16 and 18
Ordinary Revenue, Comparative Statement of Principal Sources of 24
Oude and Rohilkund Railway:
Capital Account 200
Detailed Statement of Charges for Interest on Debt 117
Revenue and Expenditure . . . . . 112 to 115

Paper Currency: Account of Receipts and Charges 68
Pensions. Charges in Civil Department 98
„ Charges in Military Department 185
Receipts in aid of 97

PAGE

Permanent Debt, Account of 218
Police: Account of Receipts and Charges 73
Political Agencies and other Foreign Services: Account of Charges 82
Political Pensions, Account of 88
Port Funds, Loans to 232
Post Office: Account of Receipts and Charges 54
Post Office, Telegraph and Mint, Section C, Index Sheet 53
Presidency Corporations, including Port Trusts, &c., Loans to 228
Printing, Account of Receipts and Charges for 99
Protective Works—
„ Irrigation: Abstract Account of Capital Expenditure 107
„ Irrigation: Detailed Account of Capital Expenditure on—charged as Ordinary 108
„ Railways: Abstract Account of Capital Expenditure 106
„ Railways and Irrigation: Summary of Capital Expenditure on . . 108
Provincial Adjustment, Section M, Index Sheet 189
Provincial Advances and Loans, Account of 230
Provincial and Local Surpluses and Deficits 192
Provincial Expenditure: Abstract Account 13
„ Distribution by Provinces 17
Provincial Rates: Account of, and Charges for Collection 35
Provincial Receipts, Disbursements and Balances, Account of 190
Provincial Revenue: Abstract Account 12
„ Distribution by Provinces 16
Public Debt of India . . . . . 48 and 218

Railway Companies: Receipts and Payments on Capital Account 240
Railway Funds: Receipts, Payments and Balances 222
Railway Revenue Account: Section H, Index Sheet 111
Railways. *See* Guaranteed Railways, State Railways, and Subsidized Companies.
Receipts and Disbursements, General Account of 2
Receipts and Disbursements other than Revenue and Expenditure 20
Red Sea Telegraph 56
Redemption of Liabilities, State Railways 205
Refunds and Assignments, Detailed Statement of 24
Refunds and Drawbacks, Account of 25
Registration: Account of Receipts and Charges 42
Remittance Transactions with London, Gain by Exchange on 101
Revenue: Abstract Accounts . . . . . 4, 12, 14, 16 and 18
Revenue (Ordinary), Comparative Statement of Principal Sources of 24
Revenue and Expenditure, General Account of 2
Revenue, Principal Heads of, Section A, Index Sheet 23
Roads and other Works of Communication: Classified Abstract of Expenditure—
On New Works from Imperial Funds 157
„ from Provincial Funds 160
„ from Incorporated Local Funds 163
On Repairs from Imperial Funds 157
„ from Provincial Funds 160
„ from Incorporated Local Funds 16
By Civil Department—
On New Works from Imperial Funds 165
„ from Provincial Funds 167
„ from Incorporated Local Funds 170
On Repairs from Imperial Funds 166
„ from Provincial Funds 167
„ from Incorporated Local Funds 170

Salt Revenue, Account of 31
„ Charges for Collection, including Manufacturing Charges and Cost of Salt . 32

PAGE

Salt Store, Account of 31
Savings Banks and Special Accounts: Receipts, Payments and Balances 221
" " Interest on 50
Scientific and other Minor Departments: Account of Receipts 84
" " Account of Charges 85
Secretariats, Details of Charges under 67
Secretary of State's Bills on India 244
Service Funds and Savings Banks, Abstract of Interest on 52
Service Funds bearing Interest: Sums received from, Repayments and Balances . . 220
Scinde, Punjab and Delhi Railway:
Detailed Statement of Charges for Interest on Debt and Annuities in Purchase of . . 116
Sinking Fund 219
Sinking Funds, Deposits, Account of 222
South Indian Railway:
Capital Account of 202
Detailed Statement of Charges for Interest on Debt 117
Revenue and Expenditure . . . . . 112 to 115
Special Defence Works, Expenditure on 188
" " Section L. L., Index Sheet 187
Special Loans. Account of 220
Stamp Revenue: Account of, and Charges for Collection 33

State Railways:
Account showing the Working of Railways in India, their gross earnings and working expenses and their financial results 112
Annuities in Purchase of Railways: Statements showing Charges for 116
Capital Expenditure not charged against Revenue, Distribution by Provinces . 8 and 194
Capital Expenditure on Construction of Protective Railways 106
Capital Expenditure on Construction of Railways (charged against Revenue in addition to that under Famine Insurance) 110
Interest on Capital deposited by Companies, Account of 117
Interest on Debt . . . . . 49 and 114
Interest on Debt, East Indian, Eastern Bengal and North-Western Railways . . 116
Interest on Debt, Oude and Rohilkund and South Indian Railways 117
Miscellaneous Railway Expenditure 120
Receipts and Payments on Capital Account 240
Redemption of Liabilities 205
Stationery and Printing: Account of Receipts and Charges 99
Detailed Account of 100

Subsidized Companies:
Account of Repayments of Advances of Interest 119
Expenditure for Land and Subsidy 119
Interest chargeable against Companies on Advances, Account of 117
Interest on Capital deposited by Companies, Account of 117
Receipts and Payments on Capital Account 240
Superannuation, Retired and Compassionate Allowances: Account of Charges . . 98
" " " Receipts in aid of . . . 97
Survey of India, Details of Charges under 85

Telegraph: Account of Receipts and Charges 55
Telegraph Lines, Cost of 57
Telegraph Lines (Departmental and Railway), Construction Charges of 58
Telegraphic Transfers on India 244
Temporary Debt, Account of 220
Territorial and Political Pensions, Account of 88
Tools and Plant, Expenditure on 212
Tour Charges, Details of 67
Transport Charges. (Military) 184

PAGE

Treasury Notes. Account of 220
Tributes and Contributions from Native States, Detailed Account of 43

Works of Communication. *See* Roads and other Works of Communication.
Works of Miscellaneous Public Improvements: Classified Abstract of Expenditure—
On New Works from Imperial Funds 158
„ from Provincial Funds 161
„ from Incorporated Local Funds 164
On Repairs from Imperial Funds 158
„ from Provincial Funds 161
„ from Incorporated Local Funds 164
By Civil Department—
On New Works from Imperial Funds 166
„ from Provincial Funds 168
„ from Incorporated Local Funds 171
On Repairs from Imperial Funds 166
„ from Provincial Funds 168
„ from Incorporated Local Funds 171

GENERAL ACCOUNTS.

	Pages
1.—General Account of Receipts and Disbursements	2 and 3
2.—Statement of Revenue by Major Heads	4 and 5
3.—Statement of Expenditure by Major Heads	6 to 9
4.—Statement of Expenditure in England	10 and 11
5.—Account of Revenue and Expenditure in India, distinguishing Imperial, Provincial, and Local	12 and 13
6.— „ of Imperial Revenue and Expenditure	14 and 15
7.— „ of Provincial „ „	16 and 17
8.— „ of Local „ „	18 and 19
9.— „ of Receipts and Disbursements other than Revenue and Expenditure	20 and 21

No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.	For details, *vide* page No.	
Revenue:		
Principal Heads of Revenue—		*Rx.*
Land Revenue		25,408,272
Opium		7,323,757
Salt		8,665,749
Stamps		4,625,680
Excise		5,527,676
Customs		3,854,955
Other Heads		8,179,032
TOTAL, PRINCIPAL HEADS	23	63,585,121
Interest	45	815,062
Post Office, Telegraph, and Mint	53	2,645,618
Receipts by Civil Departments	65	1,628,960
Miscellaneous	87	1,227,019
Railways	111	21,244,160
Irrigation	121	2,338,815
Buildings and Roads	145	692,477
Receipts by Military Department	173	1,010,197
TOTAL REVENUE . Rx.		95,187,429
Debt, Deposits, and Advances:		
Permanent Debt (Net) incurred	217	4,822,662
Unfunded Debt (Net)	217	212,792
Deposits and Advances (Net)	217	622,631
Loans and Advances by Imperial Government (Net)	217	96,682
Secretary of State's Bills drawn	217	16,905,102
TOTAL RECEIPTS		117,847,298
Balance on April 1st—India Rx.		25,565,588
England £	217	1,300,564
		26,866,152
GRAND TOTAL		144,713,450

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1895.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,722,041
Interest	45	5,124,017
Post Office, Telegraph, and Mint	53	2,466,175
Salaries and Expenses of Civil Departments	65	14,835,209
Miscellaneous Civil Charges	87	6,065,705
Famine Relief and Insurance	105	610,235
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	109	19,609
Railway Revenue Account	111	23,592,649
Irrigation	121	2,952,780
Buildings and Roads	145	5,352,801
Army Services	173	24,096,091
Special Defence Works	187	217,867
TOTAL		95,055,179
	Rx.	
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	193,912	
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*754,772*	
	189	*560,860*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		94,494,319
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	193	4,446,231
Debt, Deposits, and Advances:—		
Temporary Debt (net discharged)	217	4,000,000
Loans and Advances by Provincial Governments (Net Advances)	217	271,221
Capital of Railway Companies (Net Payments)	217	650,012
Remittances (Net)	217	48,521
Secretary of State's Bills paid	217	15,770,534
TOTAL DISBURSEMENTS		119,680,838
Balance on March 31st—India Rx. 22,529,488		
England £ 2,503,124	217	25,032,612
GRAND TOTAL		144,713,450

	Rx.
Revenue	95,187,429
Expenditure chargeable thereon	94,494,319
SURPLUS	693,110

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Land Revenue	13A	27	143,356	658,389	2,456,705	602,190	1
Opium	14A	30	10	23,195	17,596	39,925	2
Salt	15A	31	1,894,320	...	118,989	...	3
Stamps	16	33	56,191	170,888	169,441	81,922	4
Excise	17	34	103,076	277,568	373,506	269,625	5
Provincial Rates	18	35	11,228	94,937	107,283	64,036	6
Customs	19A	36	6	...	789,995	...	7
Assessed Taxes	20	39	154,915	49,091	84,471	28,596	8
Forest	21	40	30,457	100,863	543,678	43,509	9
Registration	22	42	2,175	12,807	6,102	4,757	10
Tributes from Native States	23	43	225,923	21,514	29,168	5,010	11
TOTAL			2,621,657	1,409,252	4,696,934	1,139,570	12
Interest:	24	46	361,478	4,978	5,207	182	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,623,409	1,453	7	...	14
Telegraph	28	55	970,611	...	...	...	15
Mint	29	63	34,084	...	...	...	16
TOTAL			2,628,104	1,453	7	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	34,770	41,972	75,328	15,004	18
Police	32	73	1,884	18,915	25,748	18,822	19
Marine	33A	74	25,604	...	29,152	5	20
Education	34	79	1,901	4,469	1,411	4,651	21
Medical	36A	81	852	854	1,490	102	22
Scientific and other Minor Departments	38A	84	10,067	1,584	213	7,189	23
TOTAL			75,078	67,794	133,342	45,773	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	81,547	5,881	7,401	2,066	25
Stationery and Printing	42A	99	13,179	2,086	5,583	554	26
Exchange	43	101	227,675	...	...	...	27
Miscellaneous	44A	102	54,350	10,113	45,039	10,092	28
TOTAL			376,751	18,080	58,023	12,712	29
Railways:							
State Railways (Gross Receipts)	49	112	7,781,252	795,216	627,835	9,845	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,050,311	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,831,563	795,216	627,835	9,845	33
Irrigation:							
Major Works:							
Direct Receipts	56	122	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	133	3,609	...	18,416	...	36
TOTAL			3,609	...	18,416	...	37
Buildings and Roads:							
Military Works	61	146	50,382	13	6,852	391	38
Civil Works	61	146	7,564	13,755	28,707	18,565	39
TOTAL			57,946	13,768	35,559	18,956	40
Receipts by Military Department:							
Army:							
Effective	63	174	629,329	...	...	...	41
Non-Effective	63	174	52,226	...	...	...	42
TOTAL			681,555	...	...	...	43
Total Revenue			17,637,741	2,310,541	5,575,323	1,227,038	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the expenses of the British Representatives

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore '8319842.

in the several PROVINCES of *British India,* and in *England,* for the Year ended 31st March 1895.

transactions *in India*, including those of "Exchange."]

Number of item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,890,942	5,755,165	2,379,963	5,052,681	4,468,881	25,408,272	...	...	25,408,272
2	5,383,224	47,987	6,268	...	1,805,552	7,323,757	...	...	7,323,757
3	2,458,219	...	...	1,795,354	2,398,867	8,665,749	...	...	8,665,749
4	1,670,263	707,726	400,975	787,321	580,953	4,625,680	...	...	4,625,680
5	1,256,235	574,554	205,058	1,367,157	1,100,897	5,527,676	...	...	5,527,676
6	879,009	935,038	426,129	725,313	298,181	3,541,154	...	...	3,541,154
7	1,085,610	190	126	373,332	1,605,696	3,854,955	...	...	3,854,955
8	463,901	245,181	144,107	241,030	396,768	1,808,060	...	...	1,808,060
9	79,567	165,825	103,243	189,403	375,003	1,631,548	...	...	1,631,548
10	135,650	44,046	27,846	121,641	63,176	418,200	...	...	418,200
11	...	...	27,751	345,103	125,601	780,070	...	...	780,070
12	17,302,620	8,475,712	3,721,466	10,998,335	13,219,575	63,585,121	...	...	63,585,121
13	150,198	26,689	27,585	63,037	168,767	808,121	3,789	3,152	815,062
14	1,205	...	5,741	...	...	1,631,815	...	...	1,631,815
15	...	...	...	...	...	970,611	4,414	3,672	978,697
16	...	...	...	...	983	35,067	21	18	35,106
17	1,205	...	5,741	...	983	2,637,493	4,435	3,690	2,645,618
18	172,492	103,425	60,919	116,862	58,588	679,360	...	...	679,360
19	93,651	49,677	70,379	47,339	79,807	406,222	...	...	406,222
20	93,265	...	...	2	6,855	154,883	...	...	154,883
21	62,559	28,309	11,078	41,166	58,490	214,034	...	...	214,034
22	23,408	16,745	5,396	13,287	15,927	78,061	1,878	1,563	81,502
23	22,423	11,932	15,668	18,399	4,799	92,274	374	311	92,959
24	467,798	210,088	163,440	237,055	224,466	1,624,834	2,252	1,874	1,628,960
25	26,351	21,430	12,020	15,345	37,914	209,955	94,108	78,296	382,359
26	19,011	9,329	8,794	14,186	12,490	85,212	...	...	85,212
27	...	...	...	...	...	227,675	...	...	227,675
28	128,538	109,359	26,585	84,207	54,775	523,058	4,757	3,958	531,773
29	173,900	140,118	47,399	113,738	105,179	1,045,900	98,865	82,254	1,227,019
30	2,090,139	1,731,732	3,254,187	1,214,764	646,764	18,151,734	230	191	18,152,155
31	...	...	...	...	...	3,050,311	...	...	3,050,311
32	...	...	...	41,694	...	41,694	...	...	41,694
33	2,090,139	1,731,732	3,254,187	1,256,458	646,764	21,243,739	230	191	21,244,160
34	152,404	569,281	568,394	29,017	51,491	1,370,587	...	...	1,370,587
35	...	117,498	30,758	541,727	86,156	776,139	...	...	776,139
36	89,144	15,069	24,647	18,228	22,976	192,089	...	...	192,089
37	241,548	701,848	623,799	588,972	160,623	2,338,815	...	...	2,338,815
38	3	63	547	266	1,137	59,654	...	...	59,654
39	91,946	87,923	67,850	115,011	155,076	586,397	25,342	21,084	632,823
40	91,949	87,986	68,397	115,277	156,213	646,051	25,342	21,084	692,477
41	...	...	...	90,870	78,911	799,110	58,556	48,718	906,384
42	...	...	...	16,847	16,574	85,647	9,916	8,250	103,813
43	...	...	...	107,717	95,485	884,757	68,472	56,968	1,010,197
44	20,519,357	11,374,173	7,912,014	13,480,589	14,778,055	94,814,831	203,385	169,213	95,187,429

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the
at the principal Native Courts in India.
exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other
rate of Exchange. During the year this average rate was 1*s.*—1·1005497*d.* per Rupee, *see* page 244, and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Direct Demands on the Revenues:							
Refunds and Drawbacks	11	25	7,477	3,073	22,341	3,256	1
Assignments and Compensations	12	26	291,329	21,962	4	3,626	2
Charges in respect of collection, *viz.:*							
Land Revenue	13B	28	51,897	162,673	456,228	104,147	3
Opium (including cost of Production)	14C	31	1,272	...	...	...	4
Salt (including cost of Production)	15C	32	121,578	...	717	...	5
Stamps	16	33	*—81,460*	6,599	3,980	3,795	6
Excise	17	34	2,456	5,234	12,752	814	7
Provincial Rates	18	35	...	...	5,165	278	8
Customs	19B	38	...	...	20,633	...	9
Assessed Taxes	20	39	120	109	2,137	130	10
Forest	21	40	44,550	97,606	191,799	27,201	11
Registration	22	42	631	4,436	2,783	2,643	12
TOTAL			439,850	301,692	718,539	145,890	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	*—256,318*	5,681	1,228	57	14
Interest on other Obligations	26	50	336,035	183	1,253	29	15
TOTAL			79,717	5,864	2,481	86	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,295,403	6,840	13,659	4,339	17
Telegraph	28	55	644,414	...	...	...	18
Mint	29	63	30,588	...	...	...	19
TOTAL			1,970,405	6,840	13,659	4,339	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	477,130	61,372	119,755	33,863	21
Law and Justice	31B	70	152,906	143,304	341,403	68,094	22
Police	32	73	61,018	146,978	907,269	131,210	23
Marine (including River Navigation)	33B	75	151,885	...	72,458	8,874	24
Education	34	79	16,961	64,375	63,324	37,235	25
Ecclesiastical	35	80	18,596	5,411	9,969	1,529	26
Medical	36B	81	25,314	38,160	47,512	29,846	27
Political	37	82	514,034	4,165	38,573	13,808	28
Scientific and other Minor Departments	38B	85	230,035	7,666	10,364	4,262	29
TOTAL			1,647,879	471,431	1,610,627	328,726	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	24,375	25,893	16,006	886	31
Civil Furlough and Absentee Allowances	40	96	1,065	...	...	...	32
Superannuation Allowances & Pensions	41B	98	49,694	27,198	35,892	9,168	33
Stationery and Printing	42B	99	*—126,926*	14,776	56,618	10,110	34
Miscellaneous	44B	103	25,287	5,947	17,808	9,636	35
TOTAL			*—26,505*	73,814	126,324	29,800	36
Famine Relief and Insurance:							
Famine Relief	45	106	...	7,342	...	...	37
Construction of Protective Railways	46	106	...	...	...	...	38
Construction of Protective Irrigation Works	47	107	...	...	...	...	39
TOTAL			...	7,342	...	...	40
Carried over			4,111,346	866,983	2,471,630	508,841	41

(*a*) *See* foot-note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follow

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	*—137,441*
Under Railway Revenue Account	(*c*)3,517,197
Under Irrigation	1,194,115
	4,573,871

(*c*) Includes Rx. 19,415 charged to
(*d*) Includes £218,884 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1895.

transactions *in India*, including those of "Exchange."]

Number of item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	63,901	16,792	9,749	42,352	111,614	280,555	...	...	280,555
2	26,875	26,236	14,001	114,380	1,007,937	1,506,350	...	...	1,506,350
3	479,134	771,593	379,894	966,013	675,919	4,047,498	346	288	4,048,132
4	1,609,620	...	...	...	2,613	1,613,505	1,419	1,181	1,616,105
5	5,222	...	...	207,745	162,554	497,816	327	272	498,415
6	65,255	15,264	18,836	34,660	26,282	93,211	45,103	37,525	175,839
7	63,433	6,811	5,003	61,790	34,516	192,809	...	...	192,809
8	44,499	823	546	...	5,127	56,438	...	...	56,438
9	64,675	...	...	20,112	69,065	174,485	34	28	174,547
10	18,107	338	1,152	2,328	5,350	29,771	...	...	29,771
11	39,739	93,631	72,212	138,635	206,792	912,165	701	583	913,449
12	80,536	20,816	9,430	79,547	28,809	229,631	...	...	229,631
13	2,560,996	952,304	510,823	1,667,562	2,336,578	9,634,234	47,930	39,877	9,722,041
14	16,947	34,645	20,838	16,695	22,786	—*137,441*	2,611,921	2,173,077	4,647,557
15	13,559	72,487	9,165	2,887	40,675	476,273	102	85	476,460
16	30,506	107,132	30,003	19,582	63,461	338,832	2,612,023	2,173,162	5,124,017
17	37,739	18,644	20,774	8,491	10,254	1,416,143	103,788	86,350	1,606,281
18	...	...	....	...	...	644,414	89,266	74,268	807,948
19	...	...	...	...	20,052	50,640	713	593	51,946
20	37,739	18,644	20,774	8,491	30,306	2,111,197	193,767	161,211	2,466,175
21	232,020	164,540	138,324	163,308	195,899	1,586,216	273,303	227,384	2,086,903
22	1,091,791	675,832	405,664	567,876	526,145	3,973,015	1,474	1,226	3,975,715
23	617,879	715,535	390,289	439,652	577,616	3,987,446	850	707	3,989,003
24	89,309	...	...	4,770	6,041	333,337	185,212	154,093	672,642
25	376,567	196,048	139,792	278,170	335,900	1,508,372	1,556	1,295	1,511,223
26	20,932	28,882	26,101	38,771	35,238	185,429	50	42	185,521
27	196,651	129,130	97,526	266,454	172,845	1,003,438	6,437	5,355	1,015,230
28	6,247	16,518	158,323	8,636	97,775	858,079	21,564	17,941	897,584
29	46,759	20,989	31,723	41,426	28,934	422,158	43,248	35,982	501,388
30	2,678,155	1,947,474	1,387,742	1,809,063	1,976,393	13,857,490	533,694	444,025	14,835,209
31	111,247	104,696	32,728	71,276	71,316	458,423	6,907	5,747	471,077
32	45	...	...	97	64	1,271	220,651	183,578	405,500
33	190,792	201,618	97,853	149,737	182,913	944,865	1,788,908	1,488,343	4,222,116
34	299,429	65,377	48,097	119,897	118,894	606,272	48,536	40,381	695,189
35	31,598	18,454	11,923	47,186	30,750	198,589	39,975	33,259	271,823
36	633,111	390,145	190,601	388,193	403,937	2,209,420	2,104,977	1,751,308	6,065,705
37	2,662	217	...	37	...	10,258	...	...	10,258
38	...	...	...	556,867	...	556,867	...	...	556,867
39	...	814	265	30,973	10,741	42,793	173	144	43,110
40	2,662	1,031	265	587,877	10,741	609,918	173	144	(*b*) 610,235
41	5,943,169	3,416,730	2,140,208	4,480,768	4,821,416	28,761,091	5,492,564	4,569,727	38,823,382

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,611,921	2,173,077	4,647,557
(*d*) 1,202,096	1,000,125	5,719,418
...	...	1,194115.
3,814,017	3,173,202	11,561,090

(*b*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies:—

Indian Midland Railway	Rx.	236,653
Bengal-Nagpur Railway	,,	153,112
		389,765

State Railways—"Interest on Capital deposited by Companies."
chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			4,111,346	866,983	2,471,630	508,841	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	110	...	...	...	1,070	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	114	2,931,282	436,090	400,698	7,959	3
Interest on Debt . . .	25	48	3,282,919	...	214,863	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	551,780	50	...	7,194	8
Interest	49A	114	6,352	...	...	...	9
Subsidized Companies: Land, etc. .	54A	119	...	...	...	10,053	10
Miscellaneous Railway Expenditure	55	120	32,613	4,029	26,215	...	11
TOTAL .			6,804,946	459,584	641,776	25,206	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	123	...	...	...	...	13
Interest on Debt . . .	25	48	654,024	...	...	...	14
Minor Works and Navigation .	60	135	14,801	...	123,227	...	15
TOTAL .			668,825	...	123,227	...	16
Buildings and Roads:							
Military Works	62	149	748,157	689	113,249	7,664	17
Civil Works	62	149	113,771	191,366	646,555	279,522	18
TOTAL .			861,928	192,055	759,804	287,186	19
Army Services:							
Army:							
Effective	63	175	9,391,913	...	...	...	20
Non-Effective	63	175	436,287	...	...	...	21
TOTAL .			9,828,200	...	...	...	22
Special Defence Works . .	65	188	67,322	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			22,342,567	1,518,622	3,996,437	822,303	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	159	...	...	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	192	...	*122,196*	*286,653*	*8,498*	26
Total Expenditure charged against Revenue			22,342,726	1,396,426	3,709,784	813,805	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	194	298,515	8,240	198,812	855,131	28
Irrigation Works . . .	69	194	...	...	...	...	29
TOTAL .			298,515	8,240	198,812	855,131	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1895—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	5,943,169	3,416,730	2,140,208	4,480,768	4,821,416	28,761,091	5,492,564	4,569,727	38,823,382
2	...	...	...	12,668	5,871	19,609	...	...	19,609
3	1,041,840	842,827	1,903,434	783,168	443,733	8,791,031	...	...	8,791,031
4	...	...	...	...	...	3,497,782	983,212	818,017	5,299,011
5	...	...	...	...	...	...	1,702,668	1,416,593	3,119,261
6	...	...	...	...	...	...	218,884	182,108	400,992
7	...	15,025	...	...	...	34,440	679,520	565,350	1,279,310
8	16,589	15,668	...	15,502	25,453	632,236	...	...	632,236
9	...	...	...	...	...	6,352	2,154,714	1,792,688	3,953,754
10	745	4,000	693	1,203	...	16,694	...	...	16,694
11	5,978	4,727	10,067	16,731	...	100,360	...	...	100,360
12	1,065,152	882,247	1,914,194	816,604	469,186	13,078,895	5,738,998	4,774,756	23,592,649
13	137,297	246,986	251,230	111,203	53,043	799,759	...	...	799,759
14	245,821	294,270	...	...	...	1,194,115	...	...	1,194,115
15	147,066	26,863	78,749	334,488	231,067	956,261	1,444	1,201	958,906
16	530,184	568,119	329,979	445,691	284,110	2,950,135	1,444	1,201	2,952,780
17	2,513	1,651	63,732	7,687	16,861	962,203	24,972	20,776	1,007,951
18	741,499	554,265	389,569	655,713	622,056	4,194,316	82,170	68,364	4,344,850
19	744,012	555,916	453,301	663,400	638,917	5,156,519	107,142	89,140	5,352,801
20	...	...	...	3,085,725	2,864,912	15,342,550	1,982,628	1,649,515	18,974,693
21	...	...	...	302,617	164,506	903,410	2,302,415	1,915,573	5,121,398
22	...	...	...	3,388,342	3,029,418	16,245,960	4,285,043	3,565,088	24,096,091
23	...	...	...	...	...	67,322	82,176	68,369	217,867
24	8,282,517	5,423,012	4,837,682	9,807,473	9,248,918	66,279,531	15,707,367	13,068,281	95,055,179
25	165,523	...	...	28,230	...	193,912	...	...	193,912
26	...	*186,451*	*22,222*	...	*128,752*	*754,772*	...	...	*754,772*
27	8,448,040	5,236,561	4,815,460	9,835,703	9,120,166	65,718,671	15,707,367	13,068,281	94,494,319
28	—*8,637*	107,546	627,848	294,586	4,804	2,386,845	799,811	665,430	3,852,086
29	32,436	67,049	290,157	141,441	54,739	585,822	4,543	3,780	594,145
30	23,799	174,595	918,005	436,027	59,543	2,972,667	804,354	669,210	4,446,231

(*a*) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1895.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	...	346	346
Opium	1,419	...	1,419
Salt	327	...	327
Stamps	45,103	...	45,103
Excise	...	...	...
Provincial Rates	...	...	...
Customs	34	...	34
Assessed Taxes	...	...	...
Forest	15	686	701
Registration	...	...	...
TOTAL	46,898	1,032	47,930
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,611,921	2,611,921
Interest on other Obligations	...	102	102
TOTAL	...	2,612,023	2,612,023
Post Office, Telegraph, and Mint:			
Post Office	43,188	60,600	103,788
Telegraph	30,037	59,229	89,266
Mint	683	30	713
TOTAL	73,908	119,859	193,767
Salaries and Expenses of Civil Departments:			
General Administration	26,380	246,923	273,303
Law and Justice	1,248	226	1,474
Police	...	850	850
Marine (including River Navigation)	72,785	112,427	185,212
Education	...	1,556	1,556
Ecclesiastical	...	50	50
Medical	...	6,437	6,437
Political	223	21,341	21,564
Scientific and other Minor Departments	19,521	23,727	43,248
TOTAL	120,157	413,537	533,694
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	6,907	6,907
Civil Furlough and Absentee Allowances	...	220,651	220,651
Superannuation Allowances and Pensions	...	1,788,908	1,788,908
Stationery and Printing	41,492	7,044	48,536
Miscellaneous	...	39,975	39,975
TOTAL	41,492	2,063,485	2,104,977
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	173	...	173
Carried forward	282,628	5,209,936	5,492,564

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1895—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	282,628	5,209,936	5,492,564
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	983,212	983,212
Annuities in purchase of Railways . .	...	1,702,668	1,702,668
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies .	...	679,520	679,520
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	...	2,154,714	2,154,714
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,738,998	5,738,998
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,444	...	1,444
TOTAL .	1,444	...	1,444
Buildings and Roads:			
Military Works	24,972	...	24,972
Civil Works	3,590	78,580	82,170
TOTAL .	28,562	78,580	107,142
Army Services:			
Army:			
Effective	578,043	1,404,585	1,982,628
Non-Effective	...	2,302,415	2,302,415
TOTAL .	578,043	3,707,000	4,285,043
Special Defence Works	82,176	...	82,176
Total Expenditure charged against Revenue . £	972,853	14,734,514	15,707,367
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	791,111	8,700	799,811
Irrigation Works	4,543	...	4,543
TOTAL £	795,654	8,700	804,354

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	16,576,796	8,605,788	225,688	25,408,272
Opium	7,323,757	...	...	7,323,757
Salt	8,630,126	35,623	...	8,665,749
Stamps	1,223,817	3,401,863	...	4,625,680
Excise	4,186,525	1,340,351	800	5,527,676
Provincial Rates	3,905	685,159	2,852,090	3,541,154
Customs	3,830,831	24,124	...	3,854,955
Assessed Taxes	1,034,588	773,472	...	1,808,060
Forest	939,131	692,417	...	1,631,548
Registration	210,449	207,751	...	418,200
Tributes from Native States	780,070	...	...	780,070
TOTAL	44,739,995	15,766,548	3,078,578	63,585,121
Interest	661,875	126,701	19,545	808,121
Post Office, Telegraph, and Mint:				
Post Office	1,623,409	2,852	5,554	1,631,815
Telegraph	970,611	...	...	970,611
Mint	35,067	...	...	35,067
TOTAL	2,629,087	2,852	5,554	2,637,493
Receipts by Civil Departments:				
Law and Justice	56,474	621,426	1,460	679,360
Police	16,575	245,404	144,243	406,222
Marine	26,189	128,686	8	154,883
Education	1,860	126,709	85,465	214,034
Medical	218	51,381	26,462	78,061
Scientific and other Minor Departments	10,028	58,190	24,056	92,274
TOTAL	111,344	1,231,796	281,694	1,624,834
Miscellaneous:				
Receipts in aid of Superannuation, &c.	162,431	47,458	66	209,955
Stationery and Printing	33,003	52,048	161	85,212
Exchange	227,675	...	...	227,675
Miscellaneous	189,265	189,360	144,433	523,058
TOTAL	612,374	288,866	144,660	1,045,900
Railways:				
State Railways (Gross Receipts)	17,077,301	1,074,433	...	18,151,734
Guaranteed Companies (Net Traffic Receipts)	3,050,311	...	...	3,050,311
Subsidized Companies (Repayment of Advances of Interest)	41,694	...	...	41,694
TOTAL	20,169,306	1,074,433	...	21,243,739
Irrigation:				
Major Works:				
Direct Receipts	654,814	715,773	...	1,370,587
Portion of Land Revenue due to Irrigation	776,139	...	...	776,139
Minor Works and Navigation	40,828	139,383	11,878	192,089
TOTAL	1,471,781	855,156	11,878	2,338,815
Buildings and Roads:				
Military Works	59,654	...	...	59,654
Civil Works	13,939	295,474	276,984	586,397
TOTAL	73,593	295,474	276,984	646,051
Receipts by Military Department:				
Army:				
Effective	799,110	...	...	799,110
Non-Effective	85,647	...	...	85,647
TOTAL	884,757	...	...	884,757
GRAND TOTAL REVENUE . Rx.	71,354,112	19,641,826	3,818,893	94,814,831

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1895.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	201,986	73,903	4,666	280,555
Assignments and Compensations	494,105	1,012,245	...	1,506,350
Charges in respect of Collection:				
Land Revenue	390,474	2,661,904	995,120	4,047,498
Opium (including cost of Production)	1,613,505	...	...	1,613,505
Salt (including cost of Production)	434,969	62,847	...	497,816
Stamps	—36,986	130,197	...	93,211
Excise	146,036	46,773	...	192,809
Provincial Rates	...	9,904	46,534	56,438
Customs	69,065	105,420	...	174,485
Assessed Taxes	14,947	14,824	...	29,771
Forest	505,346	406,819	...	912,165
Registration	115,297	114,334	...	229,631
TOTAL	3,948,744	4,639,170	1,046,320	9,634,234
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—256,308	118,867	...	—137,441
Interest on other Obligations	472,106	37	4,130	476,273
TOTAL	215,798	118,904	4,130	338,832
Post Office, Telegraph, and Mint:				
Post Office	1,295,330	46,713	74,100	1,416,143
Telegraph	644,414	...	...	644,414
Mint	150,640	...	...	50,640
TOTAL	1,990,384	46,713	74,100	2,111,197
Salaries and Expenses of Civil Departments:				
General Administration	677,887	814,842	93,487	1,586,216
Law and Justice	267,890	3,703,755	1,370	3,973,015
Police	665,703	2,999,597	322,146	3,987,446
Marine (including River Navigation)	191,976	136,779	4,582	333,337
Education	27,722	815,551	665,099	1,508,372
Ecclesiastical	185,429	...	...	185,429
Medical	40,175	679,426	283,837	1,003,438
Political	790,342	67,713	24	858,079
Scientific and other Minor Departments	247,004	140,898	34,256	422,158
TOTAL	3,094,128	9,358,561	1,404,801	13,857,490
Miscellaneous Civil Charges:				
Territorial and Political Pensions	458,423	...	...	458,423
Civil Furlough and Absentee Allowances	1,271	...	...	1,271
Superannuation Allowances and Pensions	85,832	855,012	4,021	944,865
Stationery and Printing	127,786	469,035	9,451	606,272
Miscellaneous	43,133	91,295	64,161	198,589
TOTAL	716,445	1,415,342	77,633	2,209,420
Famine Relief and Insurance:				
Famine Relief	...	6,625	3,633	10,258
Construction of Protective Railways	556,867	...	...	556,867
Construction of Protective Irrigation Works	42,793	...	...	42,793
TOTAL	599,660	6,625	3,633	609,918
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	19,609	...	19,609
Railway Revenue Account:				
State Railways:				
Working Expenses	8,408,934	382,097	...	8,791,031
Interest on Debt	3,282,919	214,863	...	3,497,782
Interest on Capital deposited by Companies	34,440	...	...	34,440
Guaranteed Companies:				
Surplus Profits, Land and Supervision	632,236	...	...	632,236
Interest	6,352	...	...	6,352
Subsidized Companies: Land, &c.	2,605	14,089	...	16,694
Miscellaneous Railway Expenditure	101,104	—744	...	100,360
TOTAL	12,468,590	610,305	...	13,078,895
Irrigation:				
Major Works:				
Working Expenses	424,475	375,284	...	799,759
Interest on Debt	654,024	540,091	...	1,194,115
Minor Works and Navigation	365,744	582,151	8,366	956,261
TOTAL	1,444,243	1,497,526	8,366	2,950,135
Buildings and Roads:				
Military Works	962,203	...	...	962,203
Civil Works	504,475	1,991,074	1,698,767	4,194,316
TOTAL	1,466,678	1,991,074	1,698,767	5,156,519
Army Services:				
Army:				
Effective	15,342,550	...	...	15,342,550
Non Effective	903,410	...	...	903,410
TOTAL	16,245,960	...	...	16,245,960
Special Defence Works	67,322	...	...	67,322
	42,257,952	19,703,829	4,317,750	66,279,531
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	262,124	21,672	283,796
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*698,119*	*146,537*	*844,656*
GRAND TOTAL EXPENDITURE . Rx.	42,257,952	19,267,834	4,192,885	65,718,671

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	143,317	316,592	1,803,534	208,287	3,035,722	4,544,905	1,423,488	3,216,980	1,883,971	16,576,796
Opium	10	23,195	17,596	39,925	5,383,224	47,987	6,268	...	1,805,552	7,323,757
Salt	1,894,320	...	118,989	...	2,444,090	...	...	1,779,536	2,393,191	8,630,126
Stamps	56,191	42,722	67,613	20,481	417,566	176,932	100,244	196,830	145,238	1,223,817
Excise	102,276	208,176	295,927	202,219	942,176	430,916	153,794	1,025,368	825,673	4,186,525
Provincial Rates	3,905	...	...	...	...	...	...	...	...	3,905
Customs	6	...	786,848	...	1,078,272	190	126	367,639	1,597,750	3,830,831
Assessed Taxes	154,915	25,186	50,540	14,902	235,737	125,874	79,619	130,729	217,086	1,034,588
Forest	30,457	50,431	379,968	21,755	39,784	82,912	51,621	94,702	187,501	939,131
Registration	2,175	6,403	3,313	2,378	67,825	22,023	13,923	60,821	31,588	210,449
Tributes from Native States	225,923	21,514	29,168	5,010	...	...	27,751	345,103	125,601	780,070
TOTAL	2,613,495	694,219	3,553,496	514,957	13,644,396	5,431,739	1,856,834	7,217,708	9,213,151	44,739,995
Interest	361,448	13	3,675	48	126,032	...	22	32,192	138,445	661,875
Post Office, Telegraph, and Mint:										
Post Office	1,623,409	...	...	...	...	...	...	...	...	1,623,409
Telegraph	970,611	...	...	...	...	...	...	...	...	970,611
Mint	34,084	...	...	...	...	...	...	...	983	35,067
TOTAL	2,628,104	...	...	...	...	...	...	...	983	2,629,087
Receipts by Civil Departments:										
Law and Justice	34,747	...	21,727	...	...	...	...	...	...	56,474
Police	820	...	15,755	...	...	...	...	...	...	16,575
Marine	25,604	...	585	...	...	...	...	...	...	26,189
Education	1,695	...	165	...	...	...	...	...	...	1,860
Medical	178	...	40	...	...	...	...	...	...	218
Scientific and other Minor Departments	9,822	...	206	...	...	...	...	...	...	10,028
TOTAL	72,866	...	38,478	...	...	...	...	...	...	111,344
Miscellaneous:										
Receipts in aid of Superannuation, &c.	81,547	4,719	6,483	1,672	18,787	15,432	7,745	11,218	14,828	162,431
Stationery and Printing	13,179	142	2,950	371	5,829	927	2,023	1,755	5,827	33,003
Exchange	227,675	...	...	...	...	...	...	...	...	227,675
Miscellaneous	52,142	461	6,131	4,253	6,216	70,568	7,506	1,767	40,221	189,265
TOTAL	374,543	5,322	15,564	6,296	30,832	86,927	17,274	14,740	60,876	612,374
Railways:										
State Railways (Gross Receipts)	7,781,252	795,216	32,291	...	1,656,916	1,731,732	3,254,187	1,193,585	632,122	17,077,301
Guaranteed Companies (Net Traffic Receipts)	3,050,311	...	...	...	...	...	...	...	...	3,050,311
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	41,694	...	41,694
TOTAL	10,831,563	795,216	32,291	...	1,656,916	1,731,732	3,254,187	1,235,279	632,122	20,169,306
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	5,912	568,394	29,017	51,491	654,814
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	30,758	541,727	86,156	776,139
Minor Works and Navigation	3,609	...	29	...	...	...	15,892	...	21,298	40,828
TOTAL	3,609	...	29	...	...	123,410	615,044	570,744	158,945	1,471,781
Buildings and Roads:										
Military Works	50,382	13	6,852	391	3	63	547	266	1,137	59,654
Civil Works	5,335	...	5,000	...	816	...	2,788	...	...	13,939
TOTAL	55,717	13	11,852	391	819	63	3,335	266	1,137	73,593
Receipts by Military Department:										
Army:										
Effective	629,329	...	...	...	...	...	...	90,870	78,911	799,110
Non-Effective	52,226	...	...	...	...	...	...	16,847	16,574	85,647
TOTAL	681,555	...	...	...	...	...	...	107,717	95,485	884,757
TOTAL IMPERIAL REVENUE . Rx.	17,622,900	1,494,783	3,655,385	521,692	15,458,995	7,373,871	5,746,696	9,178,646	10,301,144	71,354,112

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1895.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	7,474	1,371	19,088	576	47,183	7,791	4,814	23,313	90,376	201,986
Assignments and Compensations	291,329	21,566	4	3,626	13,130	5,981	14,001	114,380	30,088	494,105
Charges in respect of Collection, *viz.*:										
Land Revenue	48,651	...	219,502	...	122,321	...	...	...	...	390,474
Opium (including cost of Production)	1,272	...	...	...	1,609,620	...	...	...	2,613	1,613,505
Salt (including cost of Production)	121,578	...	717	...	...	...	...	150,120	162,554	434,969
Stamps	—*81,460*	1,650	1,800	949	16,314	3,816	4,709	8,665	6,571	—*36,986*
Excise	2,456	3,925	10,381	610	47,575	5,108	3,752	46,342	25,887	146,036
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	69,065	69,065
Assessed Taxes	120	55	1,069	65	9,054	169	576	1,164	2,675	14,947
Forest	44,550	48,803	122,887	13,601	19,869	46,816	36,106	69,318	103,396	505,346
Registration	631	2,218	1,557	1,322	40,268	10,408	4,715	39,774	14,404	115,297
TOTAL	436,601	79,588	1377,005	20,749	1,925,334	80,089	68,673	453,076	507,629	3,948,744
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	—*256,318*	...	...	...	...	...	...	4	6	—*256,308*
Interest on other Obligations	336,035	183	1,219	29	10,871	72,487	9,165	2,395	39,722	472,106
TOTAL	79,717	183	1,219	29	10,871	72,487	9,165	2,399	39,728	215,798
Post Office, Telegraph, and Mint:										
Post Office	1,295,330	...	...	...	...	...	...	...	...	1,295,330
Telegraph	644,414	...	...	...	...	...	...	...	...	644,414
Mint	30,588	...	...	...	...	...	...	...	20,052	50,640
TOTAL	1,970,332	...	...	...	...	...	...	...	20,052	1,990,384
Salaries and Expenses of Civil Departments:										
General Administration	476,937	7,390	42,890	5,250	29,635	22,978	18,325	29,267	45,215	677,887
Law and Justice	152,899	...	114,991	...	...	...	...	...	...	267,890
Police	59,760	...	605,943	...	...	...	...	...	...	665,703
Marine (including River Navigation)	151,885	...	40,091	...	...	...	...	...	...	191,976
Education	15,768	...	11,954	...	...	...	...	...	...	27,722
Ecclesiastical	18,596	5,411	9,969	1,529	20,932	28,882	26,101	38,771	35,238	185,429
Medical	22,744	...	17,431	...	...	...	...	...	...	40,175
Political	514,010	...	38,573	...	2,617	13,707	158,323	162	62,950	790,342
Scientific and other Minor Departments	229,687	749	4,115	...	2,237	1,059	4,314	704	4,139	247,004
TOTAL	1,642,286	13,550	885,957	6,779	55,421	66,626	207,063	68,904	147,542	3,094,128
Miscellaneous Civil Charges:										
Territorial and Political Pensions	24,375	25,893	16,006	886	111,247	104,696	32,728	71,276	71,316	458,423
Civil Furlough and Absentee Allowances	1,065	...	...	...	45	...	...	97	64	1,271
Superannuation Allowances and Pensions	49,672	25	5,361	211	12,273	3,357	1,544	4,276	9,113	85,832
Stationery and Printing	—*126,940*	...	2,754	...	181,859	...	...	29,920	40,193	127,786
Miscellaneous	24,724	461	3,412	460	2,714	4,834	1,352	2,227	2,949	43,133
TOTAL	—*27,104*	26,379	27,533	1,557	308,138	112,887	35,624	107,796	123,635	716,445
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	556,867	...	556,867
Construction of Protective Irrigation Works	...	...	...	...	...	814	265	30,973	10,741	42,793
TOTAL	...	...	...	...	...	814	265	587,840	10,741	599,660
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,931,282	436,090	50,354	...	1,041,840	842,827	1,903,434	770,094	433,013	8,408,934
Interest on Debt	3,282,919	...	...	...	...	...	...	...	...	3,282,919
Interest on Capital deposited by Companies	...	19,415	...	...	...	15,025	...	...	...	34,440
Guaranteed Companies:										
Surplus Profits, Land & Supervision	551,780	50	...	7,194	16,589	15,668	...	15,502	25,453	632,236
Interest	6,352	...	...	...	...	...	...	...	...	6,352
Subsidized Companies: Land, &c.	...	...	...	...	709	...	693	1,203	...	2,605
Miscellaneous Railway Expenditure	32,613	4,029	26,215	...	5,978	4,727	10,067	17,475	...	101,104
TOTAL	6,804,946	459,584	76,569	7,194	1,065,116	878,247	1,914,194	804,274	458,466	12,468,590
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	8,999	251,230	111,203	53,043	424,475
Interest on Debt	654,024	...	...	...	...	...	...	...	...	654,024
Minor Works and Navigation	14,801	...	54,381	...	...	...	66,407	...	230,155	365,744
TOTAL	668,825	...	54,381	...	...	8,999	317,637	111,203	283,198	1,444,243
Buildings and Roads:										
Military Works	748,157	689	113,249	7,664	2,513	1,651	63,732	7,687	16,861	962,203
Civil Works	108,603	695	253,933	64,487	20,285	14,459	33,789	2,239	5,985	504,475
TOTAL	856,760	1,384	367,182	72,151	22,798	16,110	97,521	9,926	22,846	1,466,678
Army Services:										
Army:										
Effective	9,391,913	...	...	...	...	...	...	3,085,725	2,864,912	15,342,550
Non-Effective	436,287	...	...	...	...	...	...	302,617	164,506	903,410
TOTAL	9,828,200	...	...	...	...	...	...	3,388,342	3,029,418	16,245,960
Special Defence Works	67,322	...	...	...	...	...	...	...	...	67,322
TOTAL IMPERIAL EXPENDITURE Rx.	22,327,885	580,668	1,789,846	108,459	3,387,678	1,236,259	2,650,142	5,533,760	4,643,255	42,257,952

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	341,797	651,238	393,903	855,220	1,207,223	952,458	1,634,725	2,569,224	8,605,788
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	14,129	...	...	15,818	5,676	35,623
Stamps	...	128,166	101,828	61,441	1,252,697	530,794	300,731	590,491	435,715	3,401,863
Excise	...	69,392	77,579	67,406	314,059	143,638	51,264	341,789	275,224	1,340,351
Provincial Rates	...	20,949	...	...	430,768	172,815	60,627	...	...	685,159
Customs	...	...	3,147	...	7,338	...	...	5,693	7,946	24,124
Assessed Taxes	...	23,905	33,931	13,694	228,164	119,307	64,488	110,301	179,682	773,472
Forest	...	50,432	163,710	21,754	39,783	82,913	51,622	94,701	187,502	692,417
Registration	...	6,404	2,789	2,379	67,825	22,023	13,923	60,820	31,588	207,751
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	641,045	1,034,222	560,577	3,209,983	2,278,713	1,495,113	2,854,338	3,692,557	15,766,548
Interest	...	4,961	1,532	134	20,379	24,902	27,428	18,058	29,307	126,701
Post Office, Telegraph, and Mint:										
Post Office	...	1,453	...	...	440	...	959	...	...	2,852
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,453	...	...	440	...	959	...	...	2,852
Receipts by Civil Departments:										
Law and Justice	...	41,972	53,601	15,004	172,492	103,425	59,482	116,862	58,588	621,426
Police	...	1,701	2,687	13,446	23,668	49,677	64,173	47,339	42,713	245,404
Marine	...	...	28,559	5	93,265	...	...	2	6,855	128,686
Education	...	3,571	1,236	4,517	57,063	7,734	3,281	18,140	31,167	126,709
Medical	...	488	1,447	102	20,516	1,147	2,910	11,272	13,499	51,381
Scientific and other Minor Departments	...	1,292	7	...	20,404	11,593	4,131	18,399	2,364	58,190
TOTAL	...	49,024	87,537	33,074	387,408	173,576	133,977	212,014	155,186	1,231,796
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,152	918	394	7,564	5,998	4,275	4,071	23,086	47,458
Stationery and Printing	...	1,944	2,633	183	13,054	8,402	6,738	12,431	6,663	52,048
Miscellaneous	...	6,302	4,824	5,169	101,272	24,735	15,632	18,445	12,981	189,360
TOTAL	...	9,398	8,375	5,746	121,890	39,135	26,645	34,947	42,730	288,866
Railways:										
State Railways (Gross Receipts)	...	...	595,544	9,845	433,223	...	...	21,179	14,642	1,074,433
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	595,544	9,845	433,223	...	...	21,179	14,642	1,074,433
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	152,404	563,369	...	...	...	715,773
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	10,184	...	87,696	15,069	6,528	18,228	1,678	139,383
TOTAL	...	...	10,184	...	240,100	578,438	6,528	18,228	1,678	855,156
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	4,984	10,586	7,632	47,747	80,237	39,844	15,636	88,808	295,474
TOTAL	...	4,984	10,586	7,632	47,747	80,237	39,844	15,636	88,808	295,474
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE . Rx.	...	710,865	1,747,980	617,008	4,461,170	3,175,001	1,730,494	3,174,400	4,024,908	19,641,826

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1895.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	1,654	3,105	2,230	16,478	8,639	4,338	17,174	20,285	73,903
Assignments and Compensations	...	396	...	...	13,745	20,255	...	...	977,849	1,012,245
Charges in respect of Collection, *viz.*:										
Land Revenue	...	113,424	236,726	104,147	356,813	435,821	250,126	517,922	646,925	2,661,904
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	5,222	...	...	57,625	...	62,847
Stamps	...	4,949	2,180	2,846	48,941	11,448	14,127	25,995	19,711	130,197
Excise	...	1,309	2,371	204	15,858	1,703	1,251	15,448	8,629	46,773
Provincial Rates	...	...	...	...	8,535	823	546	...	...	9,904
Customs	...	...	20,633	...	64,675	...	...	20,112	...	105,420
Assessed Taxes	...	54	1,008	65	9,053	169	576	1,164	2,675	14,824
Forest	...	48,803	68,912	13,600	19,870	46,815	36,106	69,317	103,396	406,819
Registration	...	2,218	1,226	1,321	40,268	10,408	4,715	39,773	14,405	114,334
TOTAL	...	172,807	336,221	124,413	599,458	536,081	311,785	764,530	1,793,875	4,639,170
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	5,681	1,228	57	16,947	34,645	20,838	16,691	22,780	118,867
Interest on other Obligations	...	...	...	...	...	...	...	...	37	37
TOTAL	...	5,681	1,228	57	16,947	34,645	20,838	16,691	22,817	118,904
Post Office, Telegraph, and Mint:										
Post Office	...	6,840	4,604	181	924	...	15,419	8,491	10,254	46,713
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,840	4,604	181	924	...	15,419	8,491	10,254	46,713
Salaries and Expenses of Civil Departments:										
General Administration	...	50,926	74,412	28,342	172,050	134,047	106,693	102,510	145,862	814,842
Law and Justice	...	143,304	226,412	68,094	1,091,791	675,832	404,301	567,876	526,145	3,703,755
Police	...	141,108	296,087	131,210	590,435	452,731	387,912	439,652	560,462	2,999,597
Marine (including River Navigation)	...	...	27,785	8,874	89,309	...	...	4,770	6,041	136,779
Education	...	36,097	38,057	19,054	263,760	50,752	76,786	163,866	167,179	815,551
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	31,060	25,002	20,300	181,309	74,682	62,430	129,868	154,775	679,426
Political	...	4,165	...	13,808	3,630	2,811	...	8,474	34,825	67,713
Scientific and other Minor Departments	...	6,201	4,487	716	42,307	17,012	11,442	40,722	18,011	140,898
TOTAL	...	412,861	692,242	290,398	2,434,591	1,407,867	1,049,564	1,457,738	1,613,300	9,358,561
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	26,987	30,364	8,957	178,048	196,635	95,895	144,657	173,469	855,012
Stationery and Printing	...	14,418	53,864	10,103	112,332	65,229	45,772	89,977	77,340	469,035
Miscellaneous	...	4,528	4,743	6,384	22,906	11,413	6,427	13,881	21,013	91,295
TOTAL	...	45,933	88,971	25,444	313,286	273,277	148,094	248,515	271,822	1,415,342
Famine Relief and Insurance:										
Famine Relief	...	6,371	...	...	...	217	...	37	...	6,625
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,371	...	...	...	217	...	37	...	6,625
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,070	...	...	...	12,668	5,871	19,609
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	350,344	7,959	...	...	...	13,074	10,720	382,097
Interest on Debt	...	...	214,863	...	...	...	...	...	...	214,863
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,053	36	4,000	...	...	...	14,089
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	—744	...	—744
TOTAL	...	...	565,207	18,012	36	4,000	...	12,330	10,720	610,305
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	137,297	237,987	...	...	...	375,284
Interest on Debt	...	...	...	...	245,821	294,270	...	...	...	540,091
Minor Works and Navigation	...	...	62,565	...	146,188	26,863	12,183	333,440	912	582,151
TOTAL	...	...	62,565	...	529,306	559,120	12,183	333,440	912	1,497,526
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	158,140	277,003	137,454	272,984	304,862	256,440	251,051	333,140	1,991,074
TOTAL	...	158,140	277,003	137,454	272,984	304,862	256,440	251,051	333,140	1,991,074
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	808,033	2,028,041	597,029	4,167,532	3,120,069	1,814,323	3,105,491	4,062,711	19,703,829
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	...	...	169,796	...	...	92,328	...	262,124
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*105,108*	*272,319*	*27,422*	...	*165,987*	*24,811*	...	*102,472*	*698,119*
TOTAL PROVINCIAL EXPENDITURE, Rx.	...	703,525	1,755,722	569,607	4,337,328	2,954,082	1,789,512	3,197,819	3,960,239	19,267,834

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	39	...	1,933	...	...	3,037	4,017	200,976	15,686	225,688
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	800	...	...	...	...	...	...	...	...	800
Provincial Rates	7,323	73,988	107,283	64,036	448,241	762,223	365,502	725,313	298,181	2,852,090
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,162	73,988	109,216	64,036	448,241	765,260	369,519	926,289	313,867	3,078,578
Interest	30	4	...	...	3,787	1,787	135	12,787	1,015	19,545
Post Office, Telegraph, and Mint:										
Post Office	...	...	7	...	765	...	4,782	...	...	5,554
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	7	...	765	...	4,782	...	...	5,554
Receipts by Civil Departments:										
Law and Justice	23	...	...	...	...	...	1,437	...	...	1,460
Police	1,064	17,214	7,306	5,376	69,983	...	6,206	...	37,094	144,243
Marine	...	...	8	...	...	...	...	...	...	8
Education	206	898	10	134	5,496	20,575	7,797	23,026	27,323	85,465
Medical	674	366	3	...	2,892	15,598	2,486	2,015	2,428	26,462
Scientific and other Minor Departments	245	292	...	7,189	2,019	339	11,537	...	2,435	24,056
TOTAL	2,212	18,770	7,327	12,699	80,390	36,512	29,463	25,041	69,280	281,694
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	10	...	...	...	...	...	56	...	66
Stationery and Printing	...	...	...	...	128	...	33	...	...	161
Miscellaneous	2,208	3,350	34,084	670	21,050	14,056	3,447	63,995	1,573	144,433
TOTAL	2,208	3,360	34,084	670	21,178	14,056	3,480	64,051	1,573	144,660
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	8,203	...	1,448	...	2,227	...	...	11,878
TOTAL	...	...	8,203	...	1,448	...	2,227	...	...	11,878
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,229	8,771	13,121	10,933	43,383	7,686	25,218	99,375	66,268	276,984
TOTAL	2,229	8,771	13,121	10,933	43,383	7,686	25,218	99,375	66,268	276,984
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE . Rx.	14,841	104,893	171,958	88,338	599,192	825,301	434,824	1,127,543	452,003	3,818,893

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1895.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	3	48	148	450	240	362	597	1,865	953	4,666
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,246	49,249	...	...	...	335,772	129,768	448,091	28,994	995,120
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	5,165	278	35,964	...	...	...	5,127	46,534
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,249	49,297	5,313	728	36,204	336,134	130,365	449,956	35,074	1,046,320
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	34	...	2,688	...	...	492	916	4,130
TOTAL	...	...	34	...	2,688	...	...	492	916	4,130
Post Office, Telegraph, and Mint:										
Post Office	73	...	9,055	4,158	36,815	18,644	5,355	...	...	74,100
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	9,055	4,158	36,815	18,644	5,355	...	...	74,100
Salaries and Expenses of Civil Departments:										
General Administration	193	3,056	2,453	276	30,335	7,515	13,306	31,531	4,822	93,487
Law and Justice	7	...	...	...	...	...	1,363	...	...	1,370
Police	1,258	5,870	5,239	...	27,444	262,804	2,377	...	17,154	322,146
Marine (including River Navigation)	...	...	4,582	...	...	...	...	...	...	4,582
Education	1,193	28,278	13,313	18,181	112,807	145,296	63,006	114,304	168,721	665,099
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,570	7,100	5,079	9,546	15,342	54,448	35,096	136,586	18,070	283,837
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	348	716	1,762	3,546	2,215	2,918	15,967	...	6,784	34,256
TOTAL	5,593	45,020	32,428	31,549	188,143	472,981	131,115	282,421	215,551	1,404,801
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	22	186	167	...	471	1,626	414	804	331	4,021
Stationery and Printing	14	358	...	7	5,238	148	2,325	...	1,361	9,451
Miscellaneous	563	958	9,653	2,792	5,978	2,207	4,144	31,078	6,788	64,161
TOTAL	599	1,502	9,820	2,799	11,687	3,981	6,883	31,882	8,480	77,633
Famine Relief and Insurance:										
Famine Relief	...	971	...	...	2,662	...	...	...	...	3,633
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	971	...	...	2,662	...	...	...	...	3,633
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	6,281	...	878	...	159	1,048	...	8,366
TOTAL	...	...	6,281	...	878	...	159	1,048	...	8,366
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	5,168	32,531	115,619	77,581	448,230	234,944	99,340	402,423	282,931	1,698,767
TOTAL	5,168	32,531	115,619	77,581	448,230	234,944	99,340	402,423	282,931	1,698,767
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	..	...	...	...	...	...	...	...	...	...
TOTAL	14,682	129,321	178,550	116,815	727,307	1,066,684	373,217	1,168,222	542,952	4,317,750
Add—Portion of Local Revenue not spent in the year	159	...	...	18,924	...	...	2,589	...	...	21,672
Deduct—Portion of Local Expenditure defrayed from Local balances	...	*17,088*	*14,334*	...	*4,273*	*20,464*	...	*64,098*	*26,280*	*146,537*
TOTAL LOCAL EXPENDITURE . Rx.	14,841	112,233	164,216	135,739	723,034	1,046,220	375,806	1,104,124	516,672	4,192,885

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	94,814,831	203,385	95,018,216
Exchange added to Revenue	2	5	169,213	...	169,213
TOTAL			94,984,044	203,385	95,187,429
Permanent Debt incurred:	76	218			
Sterling Debt.					
India 3 p. c. Stock			...	6,000,000	6,000,000
NET			...	...	4,822,662
Temporary Debt incurred			...	3,000,000	3,000,000
NET	76A	220	...	...	0
Unfunded Debt:					
Treasury Notes	78	220	600	...	
Deposits of Service Funds	79	220	143,933	...	
Savings Bank Deposits	80	221	4,143,805	...	
TOTAL			4,288,338	...	4,288,338
NET			...	...	212,792
Deposits and Advances:					
Balances of Provincial Allotments	68	192	193,912	...	
Excluded Local Funds	81	222	834,863	...	
Railway Funds	82	222	408,583	...	
Deposits of Sinking Funds	83	222	11,120	...	
Departmental and Judicial Deposits	84	223	17,675,988	...	
Advances	*Vide* App. A.	252	3,043,662	7,761	
Suspense Accounts		255	148,212	...	
Exchange on Remittance Account		256	137,235	...	
Miscellaneous		257	1,004,782	282	
TOTAL			23,458,357	8,043	23,466,400
NET			...	...	622,631
Loans and Advances by Imperial Government	85	228	183,725	...	183,725
NET			...	...	96,682
Loans and Advances by Provincial Governments	85A	230	328,542	...	328,542
NET			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	86	240	...	364,048	
Repayments	86	240	1,093,415	3,738	
TOTAL			1,093,415	367,786	1,461,201
NET			...	...	0
Remittances:					
Inland Money Orders		248	20,452,805	...	
Other Departmental Accounts		258	534,275	...	
Net Receipts by Civil Treasuries from :—					
Post Office		258	418,691	...	
Telegraph	*Vide* App. A.	258	95,349	...	
Guaranteed Railways		258	2,848,380	...	
Public Works		258	1,677,764	...	
Net Receipts from Civil Treasuries by :—					
Marine		258	187,503	...	
Military		258	14,944,275	...	
Remittance Account between England and India	87	242	1,042,313	187,285	
TOTAL			42,201,355	187,285	42,388,640
NET			...	...	0
Secretary of State's Bills drawn	88	244	...	16,905,102	16,905,102
Total Receipts			166,537,776	26,671,601	193,209,377
Opening Balance	89	245	25,565,588	1,300,564	26,866,152
GRAND TOTAL			192,103,364	27,972,165	220,075,529

EXPENDITURE of the GOVERNMENT of India, in *India* and in *England*, for the Year March 1895.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:					
Exchange charged as Expenditure	3	9	66,279,531	15,707,367	81,986,898
Add—Provincial Surpluses transferred to "Deposits"	3	9	13,068,281	...	13,068,281
Deduct—Provincial Deficits charged against "Deposits"	3	9	193,912	...	193,912
	3	9	*754,772*	..	*754,772*
TOTAL			78,786,952	15,707,367	94,494,319
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	2,972,667	804,354	
Exchange on Expenditure not charged to Revenue	3	9	669,210	...	
TOTAL			3,641,877	804,354	4,446,231
	76	218			
Permanent Debt discharged:					
Sterling Debt.					
India 3½ p. c. Stock (besides £102,966, cancelled) (*a*)			...	...	
India 4 p. c. Stock			...	5,000	
Rupee Debt.					
5½ p. c. Loans			100	...	
5 p. c. Loans			50	...	
4½ p. c. Loans			172,790	...	
4 p. c. Loans			999,355	...	
Stock Notes			43	...	
TOTAL			1,172,338	5,000	1,177,338
NET			...	...	0
Temporary Debt discharged	76A	220	...	7,000,000	7,000,000
NET			...	...	4,000,000
Unfunded Debt:					
Special Loans	77	220	69,024	...	
Treasury Notes	78	220	2,850	...	
Deposits of Service Funds	79	220	98,477	...	
Savings Bank Deposits	80	221	3,905,195	...	
TOTAL			4,075,546	...	4,075,546
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	192	754,772	...	
Excluded Local Funds	81	222	810,511	...	
Railway Funds	82	222	509,247	...	
Departmental and Judicial Deposits	84	223	17,633,065	...	
Advances	*Vide*	253	2,975,985	5,522	
Suspense Accounts	App.	255	93,424	...	
Miscellaneous	A.	257	61,243		
TOTAL			22,838,247	5,522	22,843,769
NET			...	...	0
Loans and Advances by Imperial Government	85	228	87,043	...	87,043
NET			...	...	0
Loans and Advances by Provincial Governments	85A	230	599,763	...	599,763
NET			...	...	271,221
Payments to Railway Companies on Capital Account (*b*)					
For Expenditure	86	240	1,220,479	890,734	2,111,213
NET			...	...	650,012
Remittances:					
Inland Money Orders		250	20,430,821	...	
Other Local Remittances		259	13,581	...	
Other Departmental Accounts		259	566,340	...	
Net Payments into Civil Treasuries by:—					
Post Office	*Vide*	259	418,708	...	
Telegraph	App.	259	95,548	...	
Guaranteed Railways	A.	259	2,848,380	...	
Public Works		259	1,686,880	...	
Net Issues from Civil Treasuries to:—					
Marine		259	192,814	...	
Military		259	14,944,275	...	
Remittance Account between England and India	87	242	183,750	1,056,064	
TOTAL			41,381,097	1,056,064	42,437,161
NET			...	...	48,521
Secretary of State's Bills paid	88	244	15,770,534	...	15,770,534
Total Disbursements			169,573,870	25,469,041	195,042,917
Closing Balance	89	245	22,529,488	2,503,124	25,032,612
GRAND TOTAL			192,103,364	27,972,165	220,075,529

(*a*) £54,945, £4,098 and £33,416 aggregating £92,459 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £101,845 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,507 is on account of Discount Sinking Fund, and the cost of purchase £11,532 is charged in the Accounts, *viz.*, £9,461 under "Interest on Debt," and £2,071 under "State Railways—Interest on Debt."

(*b*) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section A.—Revenue.

Revenue *Rx.*63,585,121. Expenditure *Rx.*9,722,041.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	52,432,103	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	2,944,192	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	280,555
Assignments and Compensations.	12	Expenditure	26	...	...	1,506,350
Land Revenue . .	13A	Receipts	27	...	25,408,272	...
„ . .	13B	Expenditure	28	...	...	4,048,132
Opium . . .	14A	Receipts	30	...	7,323,757	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	1,616,105
Salt . . .	15A	Receipts	31	...	8,665,749	...
„ . . .	15B	Store Account	31	...	...	...
„ . . .	15C	Expenditure	32	...	...	498,415
Stamps . . .	16	Receipts and Expenditure . . .	33	...	4,625,680	175,839
Excise . . .	17	Receipts and Expenditure . . .	34	...	5,527,676	192,809
Provincial Rates .	18	Receipts and Expenditure . . .	35	...	3,541,154	56,438
Customs . . .	19A	Receipts	36	...	3,854,955	...
„ . . .	19B	Expenditure	38	...	...	174,547
Assessed Taxes .	20	Receipts and Expenditure . . .	39	...	1,808,060	29,771
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,631,548	913,449
Registration . .	22	Receipts and Expenditure . . .	42	...	418,200	229,631
Tributes . .	23	Receipts	43	...	780,070	...
		TOTAL .		...	63,585,121	9,722,041

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1895.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,456,705	118,989	169,441	373,506	107,283	789,995	84,471	543,678	6,102	4,650,170	22,345	4,627,825	172,949	7,722,053	26,758	599
India, General .	143,356	...	56,191	103,076	11,228	...	154,915	30,457	2,175	501,398	295,350	206,048	...	888,100	...	232
Central Provinces	658,389	...	170,888	277,568	94,937	...	49,091	100,863	12,807	1,364,543	74,464	1,290,079	86,501	10,784,294	14,914	119
Assam . .	602,190	...	81,922	269,625	64,036	...	28,596	43,509	4,757	1,094,635	6,882	1,087,753	49,378	5,476,833	22,029	199
Bengal . .	3,890,942	...	1,670,263	1,256,235	879,009	...	463,901	79,567	135,650	8,375,567	54,101	8,321,466	151,535	71,346,987	54,914	117
North-Western Provinces and Oudh.	5,755,165	...	707,726	574,554	935,038	...	245,181	165,825	44,046	8,427,535	371,851	8,055,684	107,130	46,905,085	75,195	172
Punjab . .	2,379,963	...	400,975	205,058	426,129	...	144,107	103,243	27,846	3,687,321	157,698	3,529,623	111,838	20,866,847	31,560	169
Madras . .	5,052,681	...	787,321	1,367,157	725,313	...	241,030	189,403	121,641	8,484,546	598,878	7,885,668	141,126	35,630,440	55,877	221
Bombay . .	4,468,881	...	580,953	1,100,897	298,181	...	396,768	375,003	63,176	7,283,859	1,362,623	5,921,236	122,427	18,857,044	48,366	314
	25,408,272	118,989	4,625,680	5,527,676	3,541,154	789,995	1,808,060	1,631,548	418,200	43,869,574	2,944,192	40,925,382	942,884	218,477,683	43,404	187
Salt . .	...	8,546,760	...	...	...	...	...	...	...	8,546,760	35,543	8,511,217	...	...	...	...
Customs . .	...	...	...	...	...	3,064,960	...	...	...	3,064,960	69,456	2,995,504	...	...	...	...
TOTAL . Rx.	25,408,272	8,665,749	4,625,680	5,527,676	3,541,154	3,854,955	1,808,060	1,631,548	418,200	55,481,294	3,049,191	52,432,103	942,884	218,477,683	55,608	240
Revenue per 1,000 Square Miles.	26,947	9,191	4,906	5,862	3,755	4,089	1,918	1,730	444	58,842	...	55,608	...	...	...	...
Revenue per 1,000 of Population.	116·3	39·7	21·1	25·3	16·2	17·6	8·3	7·5	1·9	253·9	...	239·9	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	3,440	3,073	(b)22,341	3,256	27,226	16,792	9,749	36,407	53,270	175,554
Assignments and Compensations, Account No. 12, page 26.	291,329	21,962	4	3,626	26,875	26,236	14,001	114,380	1,007,937	1,506,350
Allowances to District and Village Officers, (c) Account No. 13B, page 28.	581	49,429	...	...	...	328,823	133,948	448,091	301,416	1,262,288
TOTAL . Rx.	295,350	74,464	22,345	6,882	54,101	371,851	157,698	598,878	1,362,623	2,944,192

(b) Includes *Rx.* 10,629 and *Rx.* 1,296 on account of refunds of Customs and Salt duties, respectively, in Burma.
(c) Includes *Rx.* 581, 49,249, 328,765, 126,324, 121,913 and 166,739, in India, General, Central Provinces, N.-W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against "District charges" under "Land Records and Agriculture."

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	2,332	731	1,485	3,929	1,436	4,842	4,446	4,506	10,997	15,182	49,886
Stamps	429	1,466	624	1,969	582	15,777	7,895	3,615	12,319	12,520	57,196
Excise	210	204	201	488	148	1,161	2,023	110	1,711	21,017	27,273
Provincial Rates	3	64	...	148	450	1,249	362	622	1,865	768	5,531
Assessed Taxes	423	417	25	388	144	3,751	1,808	789	2,830	2,777	13,352
Forest	41	163	62	216	482	121	160	93	6,359	607	8,304
Registration	2	28	1	...	14	325	98	14	326	399	1,207
Tribute	...	...	880	...	...	...	...	...	...	...	880
Total (*a*) .. Rx.	3,440	3,073	3,278	7,138	3,256	27,226	16,792	9,749	36,407	53,270	163,629
Opium	...	...	...	...	...	...	...	...	...	2	2
Salt	4,037	...	...	1,296	...	17,834	...	...	1,391	12,281	36,839
Customs	...	...	...	10,629	...	18,841	...	...	4,554	46,061	80,085
			3,278	19,063							
Total Refunds and Drawbacks . Rx.	7,477	3,073	22,341		3,256	63,901	16,792	9,749	42,352	111,614	280,555

(*a*) For comparison with figures given in Account No. 10A, page 24, as regards Burma, *see* note (*b*) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. (Lower.)	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
LAND REVENUE COMPENSATIONS—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inamdars and other Grantees	...	...	...	...	...	...	...	1,404	789,739	791,143
Pensions in lieu of Resumed Lands	17	454	...	...	1,665	3,122	10,714	21,233	151,085	188,290
Malikana, or Allowances to Excluded Proprietors	8	396	...	235	13,745	20,255	...	27,555	...	62,194
Compensation to Holkar (for Keyso Rao Patan)	2,948	...	...	...	...	...	...	...	...	2,948
Do to Bhotan Government (for resumption of Dooars in Assam)	...	...	...	...	5,000	...	...	...	...	5,000
Other Land Revenue Compensations	800	2,179	...	1,344	...	...	...	525	...	4,848
	3,773	3,029	...	1,579	20,410	23,377	10,714	50,717	940,824	1,054,423
OPIUM COMPENSATIONS—										
To the French Government and Native States	...	...	...	...	500	...	...	...	4,592	5,092
SALT COMPENSATIONS—										
To Jodhpur	96,140	...	...	...	...	...	...	...	...	96,140
„ Jeypore	68,831	...	...	...	...	...	...	...	...	68,831
„ Gwalior	31,250	...	...	...	...	...	...	...	...	31,250
„ Bhurtpore	15,050	...	...	...	...	...	...	...	...	15,050
„ Ulwar	12,500	...	...	...	...	...	...	...	...	12,500
„ Meywar	9,295	...	...	...	...	...	...	...	...	9,295
„ Bhawalpur	8,000	...	...	...	...	...	...	...	...	8,000
„ Dholepur	6,000	...	...	...	...	...	...	...	...	6,000
„ Holkar	6,187	...	...	...	...	...	...	...	...	6,187
„ Kishengarh	2,500	...	...	...	...	...	...	...	...	2,500
„ Tonk	2,000	...	...	...	...	...	...	...	...	2,000
„ Jeypore and Jodhpore under the Sambhar Lake Treaty	14,600	...	...	...	...	...	..	...	...	14,600
„ Pudukotah	...	...	...	...	...	...	...	3,800	...	3,800
„ Cambay	...	...	...	...	...	...	...	...	4,000	4,000
„ Other Native States	9,633	...	...	...	...	...	...	...	305	9,938
„ The French Government	...	...	...	...	2,000	...	...	43,200	...	45,200
For Salt Pans in Portuguese India	...	...	...	...	...	...	...	...	826	826
Other Salt Compensations	...	...	4	...	...	...	...	860	...	864
	281,986	...	4	...	2,000	...	...	47,860	5,131	336,981
EXCISE COMPENSATIONS—										
To the French Government	...	...	...	...	...	...	...	355	...	355
„ Native States, Zemindars, etc.	..	16,158	...	...	...	449	209	10	39,016	55,842
	...	16,158	...	...	...	449	209	365	39,016	56,197
CUSTOMS COMPENSATIONS—										
To Native States, etc.	...	...	...	...	...	...	1,694	15,015	728	17,437
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	...	501	...	...	501
MISCELLANEOUS COMPENSATIONS—										
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railways)	2,000	...	...	...	...	...	...	...	...	2,000
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	...	...	...	...	...	...	3,000
„ Khan of Khelat (for quit-rent)	...	...	...	...	...	...	...	...	...	...
„ Janjira State (for assimilation of Customs system to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	...	...	...	1,300	1,300
Posá (commuted black mail) to Hill Tribes in Assam	...	...	...	1,698	...	...	...	...	...	1,698
Sayer Compensations	...	...	...	104	3,965	2,410	...	...	...	6,479
Other Compensations	570	2,775	...	245	...	...	883	423	16,346	21,242
	5,570	2,775	...	2,047	3,965	2,410	883	423	17,646	35,719
TOTAL ASSIGNMENTS AND COMPENSATIONS ... Rx.	291,329	21,962	4	3,626	26,875	26,236	14,001	114,380	1,007,937	1,506,350

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1895.

REVENUE.	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Ordinary Land Revenue	127,340	653,414	160,028	1,076,917	555,982	3,781,206	5,828,914	2,293,549	5,382,982	3,566,210	23,426,542
Recovery of Survey and Settlement Charges	...	...	...	...	...	1,828	...	...	...	...	1,828
Sale of Proprietary Right of Government in Land	72	...	...	...	...	232	700	163	230	...	1,397
Assessment of Alienated Lands, less Quit-rents	...	...	...	...	...	7,488	...	23,110	...	961,302	991,900
Sale of Waste Lands and Redemption of Land Revenue	1,678	...	...	6	2,035	20,429	515	5,581	4,385	...	34,629
Capitation Tax, or House Tax levied in lieu thereof (*a*)	1,435	...	557,859	400,963	...	1,372	...	...	...	...	961,629
Receipts for the Improvement of Government Estates	...	...	...	...	...	48,411	...	...	...	...	48,411
Fisheries and other Receipts classed as Miscellaneous Land Revenue	12,831	4,975	80,294	180,638	44,173	29,976	42,534	88,318	206,811	27,525	718,075
TOTAL LAND REVENUE . Rx.	143,356	658,389	798,181	1,658,524	602,190	3,890,942	5,872,663	2,410,721	5,594,408	4,555,037	26,184,411
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 58 under "J.—Irrigation", page 126.)	...	...	...	...	...	...	*117,498*	*30,758*	*541,727*	(*b*) *86,156*	*776,139*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE	143,356	658,389	798,181	1,658,524	602,190	3,890,942	5,755,165	2,379,963	5,052,681	4,468,881	25,408,272
			2,456,705								

(*a*) Includes Thathamedda Tax in Burma.

(*b*) Total Collection at page 126 . Rx. 97,474
Less—Collection charges . " 11,318
86,156

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:											
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	1,336	17,981	16,676	19,379	9,686	55,837	53,786	36,040	49,046	33,102	292,869
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	2,002	16,589	25,164	29,576	15,479	88,540	67,649	36,639	116,152	60,051	457,841
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	(*b*) 5,462	13,575	...	127	4,282	(*b*) 3,731	(*b*) 59,623	37,099	(*b*) 1,545	...	125,444
Payment to Officers of other Provinces	...	...	...	...	...	...	...	...	...	897	897
Office Establishment	5,685	5,142	20,092	24,271	4,806	60,666	80,103	(*b*) 25,692	43,529	56,698	326,684
District Establishments, including Tehsildars' and Sub-divisional Establishments	9,056	14,445	4,489	4,451	13,254	33,955	53,404	22,673	88,934	80,355	325,016
Temporary Establishment	...	265	482	377	910	2,767	2,275	3,892	1,391	3,349	15,708
Remuneration to Copyists	...	...	43	...	504	5,490	...	...	10,674	...	16,711
Travelling Allowance, Purchase and Carriage of Tents	784	1,508	5,300	4,660	1,812	11,233	11,341	8,924	23,682	25,545	94,789
House-rent and other Allowances	...	...	1,700	667	30	307	...	530	971	264	4,469
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	540	...	540
Service of Processes against Defaulters	...	...	55	1,365	2,838	21,518	2,387	...	2,125	1,032	31,320
Law Charges	29	...	5	32	139	2,356	334	...	472	350	3,717
Service Postage and Telegrams	714	1,380	2,101	1,111	770	4,577	4,919	9,281	21,230	12,659	58,742
Rents, Rates, and Taxes	8	52	139	242	63	3,666	170	118	1,618	430	6,506
Petty Construction and Repairs	155	5	13	6	76	1,021	59	...	5,929	5,622	12,886
Other Charges	1,222	2,634	3,114	3,068	2,011	15,507	10,515	6,875	18,579	8,131	71,656
Less—Contribution	...	...	...	...	...	...	...	...	...	—35	—35
TOTAL DISTRICT ADMINISTRATION	26,453	73,576	79,373	89,332	56,660	311,171	346,565	187,763	386,417	288,450	1,845,760
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Salaries of Officers (*b*)	...	15,511	6,141	2,466	1,874	24,543	22,157	8,601	12,363	2,071	95,727
Office Establishment	...	3,663	1,535	...	...	8,698	7,218	4,642	5,329	2,161	33,246
Field Establishment (partly temporary)	...	2,559	6,712	...	3,095	1,623	4,299	7,622	6,889	24	32,823
Temporary Establishments	...	3,342	41	2,721	...	9,084	15,836	5,424	5,057	11	41,516
Contract Works and Special Services	...	...	...	...	...	4,489	6,034	...	...	...	10,523
Travelling and other Allowances	...	1,736	1,153	303	408	7,097	2,347	667	1,482	341	15,534
Service Postage and Telegrams	...	201	14	5	43	320	218	716	242	27	1,786
Rents, Rates, and Taxes	...	237	126	60	33	291	424	190	252	24	1,637
Other Charges	...	4,681	346	91	459	7,398	3,958	2,470	854	286	20,543
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	...	...	648	...	...	...	...	648
Less—Contribution	...	...	...	...	...	...	...	...	...	—1,929	—1,929
	...	31,930	16,068	5,646	5,912	64,191	62,491	30,332	32,468	3,016	252,054
Revenue Survey—											
Portion of the Charge of the Survey of India transferred from Account No. 38B., page 85											
Controlling Staff	5,545	...	...	...	...	...	...	...	...	...	5,545
Correspondence and Drawing	5,287	...	...	...	...	...	...	...	...	...	5,287
Charges of Survey Parties	...	...	47,491	22,099	7,805	1,322	1,976	1,588	..	3,285	85,566
Cadastral Maps	...	...	1,330	3,889	1,282	...	568	...	...	...	7,069
Extra Departmental Mapping	...	42	...	...	19	...	139	56	...	...	256

Local Survey Charges:											
Controlling Office	...	...	...	...	...	...	...	...	18,129	...	18,129
Salaries of Officers (*b*)	128	...	522	405	...	15,065	76	...	11,761	14,004	41,961
Office Establishment	760	...	594	455	...	14,363	...	...	...	(*b*)10,463	26,635
Field Establishment	827	...	106	2,765	...	...	96	...	27,159	12,912	43,865
Extra Departmental and Mapping Charges	...	...	...	...	...	30,912	...	...	...	935	31,847
Travelling and other Allowances	216	...	243	364	...	2,983	27	...	3,833	3,498	11,164
Service Postage and Telegrams	3	...	2	2	...	249	2	...	227	700	1,185
Rents, Rates, and Taxes	20	...	...	...	...	682	...	...	168	484	1,354
Other Charges	202	...	10	1,129	...	3,594	420	...	2,199	4,962	12,526
Less—Contribution	...	...	...	...	...	...	...	...	...	—*1,617*	—*1,617*
„ Survey Charges recoverable from private Estates	...	...	...	...	—*561*	—*11,040*	...	...	...	...	—*11,601*
	12,988	42	50,298	31,108	8,545	58,130	3,314	1,644	63,476	49,626	279,171
TOTAL SURVEY AND SETTLEMENT	12,988	31,972	66,366	36,754	14,457	(*c*)122,321	65,805	31,976	95,944	52,642	531,225
LAND RECORDS AND AGRICULTURE:											
Directorate—											
Salaries of Director and Assistants, etc. (*b*)	624	2,816	1,102	7,291	2,993	4,218	3,026	2,712	2,624	7,391	34,797
Establishments (partly temporary)	120	1,408	5,284	10,706	561	3,017	2,408	736	3,252	8,828	36,320
Travelling and other Allowances	...	306	212	1,425	549	708	523	324	469	2,082	6,598
Service Potage and Telegrams	...	276	14	249	109	157	335	177	167	721	2,205
Rents, Rates, and Taxes	...	...	...	58	...	4	29	...	...	351	442
Other Charges	46	354	408	1,822	213	477	311	158	105	1,038	4,932
Less—Recoveries	...	...	...	...	...	...	...	...	...	—*1,791*	—*1,791*
„ Share of Charges transferred to "Land Settlement"	...	...	...	...	...	—*648*	...	...	...	...	—*648*
District Charges	7,960	50,848	...	...	12,035	...	336,074	146,972	149,595	181,482	884,966
TOTAL LAND RECORDS AND AGRICULTURE	8,750	56,008	7,020	21,551	16,460	7,933	342,706	151,079	156,212	200,102	967,821
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	156	...	...	344	37,709	15,898	...	...	...	54,107
Management of Grazing Lands	...	...	...	...	...	...	...	1,452	...	...	1,452
Commission on Land Revenue Collections, etc.	3,706	781	66,737	63,687	16,226	...	500	...	...	10	151,647
Commission on Capitation Tax	...	...	...	22,665	...	...	...	...	...	...	22,665
Commission on Fishery Collections	...	...	6	2,737	...	...	...	...	399	38	3,180
Charges on account of Encumbered Estates	...	...	...	...	...	...	61	...	...	...	61
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	863	...	863
Allowances to District and Village Officers	...	180	...	...	...	...	58	7,624	326,178	134,677	468,717
TOTAL DIRECT CHARGES OF COLLECTION	3,706	1,117	66,743	89,089	16,570	37,709	16,517	9,076	327,440	134,725	702,692
TOTAL CHARGES IN INDIA . Rx.	51,897	162,673	219,502	236,726	104,147	479,134	771,593	379,894	966,013	675,919	4,047,498
			456,228								
CHARGES IN ENGLAND:											
Law Charges in connection with Appeals from India, a portion of which is recoverable in India										£	346
EXCHANGE ON CHARGES IN ENGLAND										Rx.	288
									TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	4,048,132

(*a*) The remaining part is charged under "Law and Justice."
(*b*) Includes Exchange Compensation Allowance.
(*c*) Includes Behar Survey and Settlement Charges:—

	Survey.	Settlement.	TOTAL.
$\frac{7}{16}$ share recoverable from Zemindars	15,883	9,028	24,911
$\frac{9}{16}$ „ „ „ Tenants	11,345	6,448	17,793
$\frac{1}{4}$ „ to be borne by Government	9,076	5,158	14,234
TOTAL	36,304	20,634	56,938

No. 14A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1895.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Bombay.	Total.
Bengal Opium—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Proceeds of 39,780 chests sold by auction in Calcutta for export being at the average rate of R1,337-11-3 per chest	...	...	...	...	...	5,321,390	...	...	...	5,321,390
Value of opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate R7-4 per Seer	9	23,195	3,647	13,949	39,925	59,523	47,987	6,268	...	194,503
Miscellaneous receipts	1	...	...	...	...	2,311	...	...	...	2,312
TOTAL BENGAL OPIUM Rx.	10	23,195	3,647	13,949	39,925	5,383,224	47,987	6,268	...	5,518,205
Bombay Opium—										
Duty realised on 24,256 chests of Malwa Opium at R600 per chest	...	...	...	...	...	...	...	...	1,455,360	1,455,360
Duty realised on 5,321½ chests of Malwa Opium, at R650 per chest	...	...	...	...	...	...	...	...	345,898	345,898
Compensation and Miscellaneous Receipts	...	...	...	...	...	...	...	...	4,294	4,294
TOTAL BOMBAY OPIUM Rx.	...	...	...	...	...	...	...	...	1,805,552	1,805,552
			3,647	13,949						
TOTAL OPIUM REVENUE Rx.	10	23,195	17,596		39,925	5,383,224	47,987	6,268	1,805,552	7,323,757

No. 14B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1895.

	For Export. Chests.	For Export. Maunds.	For Sale in India. Chests.	For Sale in India. Maunds.
Opium in Store in Calcutta on 1st April 1894	31,744	(a) 54,064	790	1,185
In Store at Factories on above date	(a) ...	(a) ...	875	1,312
Produce of season 1893-94	33,329	56,763	4,802	7,204
TOTAL	65,073	110,827	6,467	9,701
Sold by Auction from 1st April 1894 to 31st March 1895	39,780	67,750	...	...
Issued to Excise Department	...	...	4,638	6,957
Issued to Medical Department	...	...	13	20
TOTAL EXPENDED	39,780	67,750	4,651	6,977
Balance in Store in Calcutta on 31st March 1895	25,293	43,077	805	1,208
Balance in Factories " " "	...	...	1,011	1,516
BALANCE IN STORE ON 31ST MARCH 1895	25,293	43,077	1,816	2,724

(a) Differs from last year's closing balances by 1 Chest and 1 Maund which was utilised in different ways at the Benares Agency.

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.	Rx.
	Rx.	Rx.	Rx.	
Superintendence	5,500	8,243	13,743	
Opium Factory	34,761	36,504	71,265	
District Staff	38,868	65,839	104,707	
Payments to cultivators (current year)	293,752	370,196	663,948	
Do. do. (past year)	244,117	509,648	753,765	
	616,998	990,430	1,607,428	
Opium Miscellaneous charges in Calcutta			2,192	
TOTAL, BENGAL . Rx.			1,609,620	
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies			£	1,609,620 1,419
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,181
TOTAL, BENGAL OPIUM . Rx.				1,612,220

CHARGES FOR MALWA OPIUM.	INDIA.	BOMBAY.	TOTAL.	
	Rx.	Rx.	Rx.	
Establishment and Contingent Charges of the Agency at Indore	1,272	...	1,272	
Establishment	...	1,139	1,139	
Contingent Charges	...	1,474	1,474	
TOTAL, MALWA OPIUM . Rx.	1,272	(a)2,613	3,885	3,885
TOTAL INDIA . Rx.			1,613,505	
TOTAL CHARGES UNDER OPIUM				1,616,105

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1895.

	India, General.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.				
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sales of Government Salt	122,935	...	...	...	36,408	47,907	207,250
Excise duty on Salt manufactured locally	1,754,444	1,537	17,811	...	1,741,146	2,263,790	5,778,728
Duty on Salt imported from England	...	...	91,410	1,652,004	483	703	1,744,600
Duty on other imported Salt, sea-borne	...	...	8,231	792,086	1,454	3,321	805,092
Frontier duty on Salt imported by land	...	...	...	...	2	74,133	74,135
Miscellaneous Receipts	16,941	...	...	14,129	15,861	9,013	55,944
TOTAL, SALT REVENUE Rx.	1,894,320	1,537	117,452	2,458,219	1,795,354	2,398,867	8,665,749
		118,989					

No. 15B.—ACCOUNT of SALT STORE for the Year ended 31st March 1895.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.
Salt in Store on 1st April 1894	18,66,903	6,10,417	(a)31,24,853	21,90,604
Manufactured, excavated, or purchased during the year	(b)70,74,655	23,51,165	17,33,141	37,07,554
	89,41,558	29,61,582	48,57,994	58,98,158
Removed by Purchasers during the Year	(c)40,59,128	23,05,327	13,60,127	31,16,935
Wastage, &c., written off	...	...	79,108	2,95,346
	40,59,128	23,05,327	14,39,235	34,12,281
Balance in Store on 31st March 1895	48,82,430	6,56,255	34,18,759	24,85,877

(a) The balance has been revised according to the Administration Report. (b) Includes 30,639 mds. on account of excesses on heaps cleared.
(c) Includes 27,510 mds. on account of "Free Deliveries" to Native States.

No. 15C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE including manufacturing charges and cost of SALT for the Year ended 31st March 1895.

	India, General.	Burma.		Bengal.	Madras.	Bombay.	Total.
		Upper.	Lower.				
SALARIES, ESTABLISHMENT AND CONTINGENCIES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Commissioner(a)	3,306	...	...	...	4,591	...	7,897
Deputy and Assistant Commissioners	(a)6,661	...	...	977	(a)15,161	(a)1,050	23,849
Personal Assistant and Secretary to Commissioner	463	...	...	...	(a)1,931	...	2,394
Collectors, Deputy and Assistant Collectors, etc.	...	...	...	...	...	(a)10,141	10,141
Superintendent, Inspectors, Assistant and Sub-Inspectors etc.(a)	653	...	...	...	66,980	9,215	76,848
Chief Account officer	...	...	...	...	...	1,176	1,176
Establishment	5,484	...	...	914	79,813	57,267	143,478
Commission on Salt Collection	2,155	51	666	...	...	1,326	4,198
Compensations to Frontier Chiefs and others	159	...	...	...	...	...	159
Removal of Salt purchased by traders	7,331	...	...	...	...	...	7,331
Conveying Salt to French Government and Fish curing yards	...	...	...	...	1,827	...	1,827
Feight and other charges for export and import of Salt	...	...	...	...	2,648	...	2,648
Arms and Accoutrements	...	...	...	...	657	...	657
Purchase, repair and carriage of tents and conveyance of records	500	...	...	...	1,555	245	2,300
Rewards	354	...	...	449	12,938	261	14,002
Service Postage	555	...	...	...	2,631	756	3,942
Service Telegrams	62	...	...	...	173	30	265
Rents, Rates and Taxes	262	...	...	1,906	777	166	3,111
Scales and Weights	...	...	...	169	...	211	380
Travelling Allowances	3,122	...	...	134	10,815	5,282	19,353
Petty Construction and Repairs	4,129	...	...	549	20,998	2,234	27,910
Office Expenses and Miscellaneous	1,815	...	...	124	11,806	7,059	20,804
Manufacture and Excavation of Salt:							
Sambhar 20,991							
Didwana 1,214							
Pachbudra 8,725							
Punjab Mines 9,005							
	39,935	...	...	...	...	...	39,935
	76,946	51	666	5,222	235,301	96,419	414,605
Deduct—Amount Chargeable to Excise	...	...	...	...	*61,586*	...	*61,586*
Deduct—Amount Chargeable to Customs (see page 38)	...	...	...	...	...	*8,421*	*8,421*
TOTAL SALARIES, ETC.	76,946	51	666	5,222	173,715	87,998	344,598
Preventive Establishment	44,632	...	...	...	...	39,420	84,052
Deduct—Amount Chargeable to Customs (see page 38)	...	...	...	...	...	*3,942*	*3,942*
Salt Purchase and Freight	...	...	...	...	34,030	39,078	73,108
TOTAL SALT CHARGES IN INDIA	121,578	51	666	5,222	207,745	162,554	497,816
		717					
CHARGES IN ENGLAND:							
Store for India. Weighing Machines, etc.							£ 327
EXCHANGE ON CHARGES IN ENGLAND							Rx. 272
TOTAL CHARGES UNDER SALT							Rx. 498,415

(a) Includes Exchange Compensation Allowance.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	33,588	116,963	22,235	92,650	58,515	1,216,908	520,889	268,755	506,872	325,116	3,162,521
Sale of Commercial and other Stamps	22,127	53,499	10,035	41,142	23,041	449,158	184,734	127,475	271,573	200,501	1,383,285
Fines and Penalties	206	331	1,248	864	254	3,084	1,282	954	4,607	1,264	14,094
Miscellaneous	270	95	152	1,115	112	1,113	821	3,791	4,269	54,042	65,780
TOTAL, STAMP REVENUE . Rx.	56,191	170,888	33,670	135,771	81,922	1,670,263	707,726	400,975	787,321	580,953	4,625,680
			169,441								
Deduct—Refunds	*429*	*1,466*	*624*	*1,969*	*582*	*15,777*	*7,895*	*3,615*	*12,319*	*12,520*	*57,196*
NET REVENUE from STAMPS . Rx.	55,762	169,422	33,046	133,802	81,340	1,654,486	699,831	397,360	775,002	568,433	4,568,484
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	...	(*a*) 1,913	...	...	720	720	3,353
Establishment of Superintendent or other Officers	...	...	...	...	...	3,291	...	...	1,021	2,501	6,813
Contingent Expenses, Packing Charges, &c.	...	...	...	...	...	2,034	...	...	653	861	3,548
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	65	511	...	159	262	30	238	1,014	2,303
Commission to Vendors	...	...	...	...	...	...	258	...	...	121	379
Discount on sale of Court Fee Stamps	454	10	259	743	904	13,294	...	4,177	5,581	4,095	29,516
Discount on sale of General Stamps	926	1,759	307	985	706	10,420	4,611	4,785	11,060	6,148	41,707
Contingencies and Miscellaneous	141	390	42	38	22	693	1,008	2,492	286	480	5,592
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—83,005	4,440	400	631	2,163	33,451	9,125	7,352	15,101	10,342	...
TOTAL CHARGES in INDIA . Rx.	—81,460	6,599	1,073	2,907	3,795	65,255	15,264	18,836	34,660	26,282	93,211
			3,980								
			Rx. 32,269 (*b*)								
CHARGES IN ENGLAND: Stores for India			£ 29,089 (*c*)						10,070	5,944	45,103
EXCHANGE ON CHARGES IN ENGLAND											Rx. 37,525
										TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.	175,839

(*a*) Includes Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—											
Foreign liquors	675	757	10,907	60,224	1,657	28,030	35,934	6,122	33,202	17,783	326,508
Indian made liquors excised at tariff rates	3,653	...	12,439	14,846	788	77,339		17,189		4,963	
Country spirits	89,039	171,572	3,908	58,300	43,882	558,361	373,334	111,414	595,364	760,096	2,765,270
Country spirits and toddy combined rents.	...	...	...	...	...	...	...	...	200	...	200
Toddy revenue	2,972	2,240	7,865	28,955	27	101,054	8,653	...	652,639	161,703	966,108
Opium and its preparations	2,014	29,954	15,291	94,742	29,776	64,118	16,949	36,606	34,533	1,444	325,427
Other drugs: ganja, bhang, etc.	2,704	15,044	...	...	15,141	133,465	76,706	18,182	5,464	35,758	302,464
TOTAL	101,057	219,567	50,410	257,067	91,271	962,367	511,576	189,513	1,321,402	981,747	4,685,977
Duty on Opium consumed in India	1,396	44,836	12,781	53,176	163,828	168,895	62,791	12,069	41,137	109,684	670,593
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	2,774	...	...	2,774
Duty on ganja	...	11,476	...	...	14,471	123,795	...	...	...	432	150,174
Fines, Confiscations, and Miscellaneous	623	1,689	...	72	55	1,178	187	702	4,618	9,034	18,158
TOTAL, EXCISE REVENUE Rx.	103,076	277,568	63,191	310,315	269,625	1,256,235	574,554	205,058	1,367,157	1,100,897	5,527,676
			373,506								
CHARGES.											
Salaries and Establishments	1,407	3,808	1,952	3,449	118	45,160	5,549	4,561	39,891	25,560	131,455
Loss on Sale and by Dryage and Wastage of Opium	16	...	...	...	...	...	...	...	167	...	183
Rents, Rates, and Taxes	...	50	...	3	...	250	...	6	192	148	649
Petty Construction and Repairs	...	145	...	...	...	1,435	...	...	4,390	113	5,993
Contingent Expenses	1,033	1,231	1,316	6,032	696	16,588	1,262	436	17,240	8,695	54,529
TOTAL, EXCISE CHARGES Rx.	2,456	5,234	3,268	9,484	814	63,433	6,811	5,003	61,790	34,516	192,809
			12,752								

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1895.

REVENUE.	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	*Rx.* 2,215	*Rx.* 31,103	*Rx.* 107,280	*Rx.* 64,036	*Rx.* (*b*) 409,152	*Rx.* (*c*) 452,005	*Rx.* 220,514	*Rx.* (*e*) 529,254	*Rx.* 259,374	*Rx.* 2,074,933
Provincial:										
Cess on Lands for expenditure on Roads, Schools, etc.	...	366	...	...	417,869	(*c*) 33,143	...	...	...	451,378
Cess on Lands for Famine Assurance, Canals and Railways	...	14,353	...	...	...	(*c*) 169,137	57,742	...	...	241,232
Cess on Lands for District Post	...	3,739	...	...	39,089	3,678	10,932	...	...	57,438
Cess on Lands for Village Service and Patwaries .	3,519	42,885	...	...	...	234,513	134,057	(*f*) 190,178	38,807	643,959
Assessment on Wards' Estates for Establishment Charges	...	2,491	...	...	12,899	...	2,433	...	...	17,823
Miscellaneous	(*a*) 5,494	...	3	...	...	(*d*) 42,562	451	(*g*) 5,881	...	54,391
TOTAL RECEIPTS under PROVINCIAL RATES .	11,228	94,937	107,283	64,036	879,009	935,038	426,129	725,313	298,181	3,541,154
Deduct—Refunds	*3*	*64*	*148*	*450*	*1,249*	*362*	*622*	*1,865*	*768*	*5,531*
NET RECEIPTS under PROVINCIAL RATES . Rx.	11,225	94,873	107,135	63,586	877,760	934,676	425,507	723,448	297,413	3,535,623
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	5,165	278	44,499	823	546	...	5,127	56,438

(*a*) Includes—

	Rx.
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools .	1,596
Educational "Plough Tax" in Coorg	555
Local cess under New Regulations in Coorg	2,613
	4,764

(*b*) Roads and Public Works only.

(*c*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	414,134	...	44,754	458,888
Ditto Oudh	33,154	...	33,153	66,307
"Famine Assurance Rate," North-Western Provinces	...	...	91,230	91,230
"1 per cent. Road Cess," North-Western Provinces	4,717	...	...	4,717
"Original Rates," Oudh	...	36,821	...	36,821
Deduct—Amount credited as Cess for District Post	...	*3,678*	...	*3,678*
TOTAL . Rx.	452,005	33,143	169,137	654,285

(*d*) Chowkidari (Village Police) Cess in Oudh.

(*e*) Includes House-tax in Unions or Punchayets and Road Cess in Badrachalam Taluk.

(*f*) Includes quit-rent, etc., on Village Service Inams.

(*g*) Irrigation cess in lieu of labour.

No. 19A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.								No. of items.
	India General.	Burma (Lower).	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	Total Gross Receipts.	
SEA CUSTOMS.									
Imports.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Arms, Ammunition, Military Stores	...	1,089	15,376	...	...	4,919	10,854	32,238	1
Liquors:									
Spirits	...	81,790	158,089	...	...	99,431	210,642	549,952	2
Ale, Beer, and Porter	...	2,625	4,453	...	...	2,835	5,844	15,757	3
Wines and Liqueurs	...	3,773	16,532	...	...	6,415	19,180	45,900	4
Articles of food and drink	...	16,741	61,733	...	...	13,590	207,451	299,515	5
Chemicals:									
Drugs, Medicines, Narcotic and Dyeing and Tanning Manufactures	...	3,725	23,088	...	...	12,272	53,655	92,740	6
Cotton Manufactures	...	17,828	163,530	...	...	56,954	146,956	385,268	7
Metals and Manufactures of Metals:									
Silver, Bullion and Coin	...	164	42,143	...	...	37	306,848	349,192	8
Other Metals and Manufactures of Metals	...	7,109	70,610	...	...	20,551	108,453	206,723	9
Oils	...	8,875	160,922	...	...	34,870	119,060	323,727	10
Manufactured Articles	...	39,245	148,036	...	...	38,768	341,896	586,135	11
Raw Materials and Unmanufactured Articles	...	6,720	10,107	...	...	1,363			12
Total Imports . Rx.	...	189,684	874,619	...	...	292,005	1,530,839	2,887,147	13
Exports.									
Grain and Pulse:									
Paddy	...	6,289	485	...	...	12,053	916	19,743	14
Rice	...	590,875	203,126	...	...	45,364	47,430	886,795	15
Total Exports . Rx.	...	597,164	203,611	...	...	57,417	48,346	906,538	16
Miscellaneous	...	661	6,764	...	...	44	2,784	10,253	17
TOTAL SEA CUSTOMS . Rx.	...	787,509	1,084,994	...	...	349,466	1,581,969	3,803,938	18
LAND CUSTOMS.									
Import Duty:									
On cotton goods	...	...	...	...	...	198	5	203	19
„ other goods	...	...	...	...	...	5,938	5,555	11,493	20
Total Import Duty	...	...	...	...	...	6,136	5,560	11,696	21
Export Duty	..	...	...	...	...	11,640	554	12,194	22
Miscellaneous	...	...	...	...	...	...	36	36	23
TOTAL LAND CUSTOMS . Rx.	..	...	...	...	...	17,776	6,150	23,926	24
Excise Duty on Cotton Manufacture	6	...	42	190	126	397	9,631	10,392	25
Warehouse and Wharf Rents	...	649	560	...	...	3,015	200	4,424	26
Miscellaneous	...	1,837	14	...	...	2,678	7,746	12,275	27
TOTAL CUSTOMS REVENUE Rx.	6	789,995	1,085,610	190	126	373,332	1,605,696	3,854,955	28

NUE for the Year ended 31st March 1895.

No. of items.	Refunds and Drawbacks.								Net Receipts.							
	India General.	Burma (Lower).	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India General.	Burma (Lower).	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Net Produce.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	383	10,323	...	...	3,622	2,721	17,049	...	706	5,053	...	...	1,297	8,133	15,189
2	...	7	323	...	...	50	1,360	1,740	...	81,783	157,766	...	...	99,381	209,282	548,212
3	...	...	86	...	...	3	11	100	...	2,625	4,367	...	...	2,832	5,833	15,657
4	...	16	44	...	...	41	135	236	...	3,757	16,488	...	...	6,374	19,045	45,664
5	...	14	285	...	...	144	24,059	24,502	...	16,727	61,448	...	...	13,446	183,392	275,013
6	...	1	45	...	..	26	941	1,013	...	3,724	23,043	...	...	12,246	52,714	91,727
7	...	15	38	...	...	42	227	322	...	17,813	163,492	...	...	56,912	146,729	384,946
8	...	...	...	..	...	...	3,356	3,356	...	164	42,143	...	...	37	303,492	345,836
9	...	58	1,298	...	...	80	2,671	4,107	...	7,051	69,312	...	...	20,471	105,782	202,616
10	...	181	162	...	...	99	3,608	4,050	...	8,694	160,760	...	...	34,771	115,452	319,677
11	...	66	801	...	...	123	} 6,168	7,200	{ ...	39,179	147,235	...	...	38,645	} 335,728	578,935
12	...	20	21	...	..	1			{ ...	6,700	10,086	...	...	1,362		
13	...	761	13,426	...	...	4,231	45,257	63,675	...	188,923	861,193	...	...	287,774	1,485,582	2,823,472
14	...	206	...	...	...	34	4	244	...	6,083	485	...	...	12,019	912	19,499
15	...	9,440	5,385	...	...	238	205	15,268	...	581,435	197,741	...	...	45,126	47,225	871,527
16	...	9,646	5,385	...	...	272	209	15,512	...	587,518	198,226	...	...	57,145	48,137	891,026
17	...	182	30	...	...	...	...	212	...	479	6,734	...	...	44	2,784	10,041
18	...	10,589	18,841	..	...	4,503	45,466	79,399	...	776,920	1,066,153	...	...	344,963	1,536,503	3,724,539
19	...	...	...	...	...	...	...	..	...	...	...	...	...	198	5	203
20	...	...	...	...	...	10	57	67	...	...	...	...	...	5,928	5,498	11,426
21	...	...	...	...	...	10	57	67	...	...	...	...	...	6,126	5,503	11,629
22	...	...	...	...	...	21	12	33	...	...	...	...	...	11,619	542	12,161
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	36
24	...	...	...	...	...	31	69	100	...	..	...		...	17,745	6,081	23,826
25	...	...	...	...	...	...	47	47	6	...	42	190	126	397	9,584	10,345
26	...	...	...	...	...	12	...	12	...	649	560	...	...	3,003	200	4,412
27	...	40	...	...	...	8	479	527	...	1,797	14	...	...	2,670	7,267	11,748
28	...	10,629	18,841	...	...	4,554	46,061	80,085	6	779,366	1,066,769	190	126	368,778	1,559,635	3,774,870

No. 19B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1895.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Lower). (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	(*a*)6,112	6,112
Establishment and Contingencies of ditto	...	...	...	4,621	4,621
Collectors, Deputy and Assistant (*a*)	(*a*)2,655	(*a*)4,810	(*a*)2,844	(*a*)4,648	14,957
Office Establishment	4,175	8,983	4,954	7,294	25,406
Preventive Establishment	5,065	31,742	84	16,919	53,810
Appraising Establishment	(*a*)1,378	(*a*)6,051	308	5,188	12,925
Wharf Establishment	...	4,172	...	...	4,172
Contingent Charges	484	4,813	954	2,862	9,113
Add—Portion transferred from Salt (see page 32)	...	...	...	12,363	12,363
Total Charges at the Principal Ports	13,757	60,571	9,144	60,007	143,479
Charges at other Ports (*vide* details below)	6,876	4,104	10,968	9,058	31,006
TOTAL CHARGES IN INDIA . Rx.	20,633	64,675	20,112	69,065	174,485
CHARGES IN ENGLAND:					
Stores for India: Hydrometers, etc. . £					34
EXCHANGE ON CHARGES IN ENGLAND . Rx.					28
TOTAL CUSTOMS CHARGES . Rx.					174,547

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	(*a*)280	1,542	86	1,908
Bassein	(*a*)280	841	25	1,146
Kyauk-Phyu	...	60	1	61
Mergui	...	265	17	282
Moulmein	(*a*)280	2,447	203	2,930
Sandoway	...	27	...	27
Tavoy	...	316	35	351
Victoria Point	...	169	2	171
Total, Burma	840	5,667	369	6,876
Bengal.				
Balasore	...	425	39	464
Chittagong	(*a*)970	1,599	96	2,665
Cuttack	...	718	6	724
Dacca	...	59	9	68
Pooree	...	132	30	162
Dinajpur	18	...	...	18
24-Parganas	3	...	...	3
Total Bengal	991	2,933	180	4,104
Madras.				
Ganjam	...	565	129	694
Godavery	...	802	223	1,025
Kistna	...	375	148	523
Madura	...	364	59	423
Malabar	...	2,387	601	2,988
Nellore	...	249	19	268
South Arcot	...	936	251	1,187
South Canara	...	1,301	215	1,516
Tanjore		961	302	1,263
Tinnevelly	...	382	80	462
Vizagapatam	...	498	121	619
Total, Madras	...	8,820	2,148	10,968
Bombay.				
Sind Division	(*a*)1,374	6,927	757	9,058
Total Charges at Other Ports . Rx.	3,205	24,347	3,454	31,006

(*a*) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1895.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:											
Income Tax:											
Ordinary Collections	7,413	30,091	...	53,784	22,795	400,532	201,321	105,913	180,213	307,241	1,309,303
Deductions by Government from Salaries and Pensions	28,588	8,385	8,933	13,750	4,446	49,522	33,316	21,152	31,228	33,897	233,217
Deductions from Interest on Government Securities	53,903	188	4	280	30	1,975	3,508	1,744	8,186	17,955	88,173
Penalties	2	403	...	47	117	2,634	68	125	569	192	4,157
Recoveries from Surplus Profits of Railway Companies	4,323	...	...	...	...	205	...	...	404	19,783	24,715
Other items	...	....	...	...	...	1,459	...	43	2	80	1,584
License Tax (Pandhari)	...	8,744	...	...	...	...	..	...	...	...	8,744
TOTAL CIVIL DEPARTMENT	94,229	47,811	8,937	67,861 (76,798)	27,388	456,327	238,613	128,977	220,602	379,148	1,669,893
OTHER DEPARTMENTS:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	36,913	...	...		...	...	...	...	14,861	13,635	65,409
„ Public Works „	6,367	1,280	7,673		1,208	7,574	6,568	15,130	5,567	3,985	55,352
„ Post Office „	6,964	...	...		...	...	...	...	...	...	6,964
„ Telegraph „	8,391	...	...		...	...	...	...	...	...	8,391
„ Marine „	2,051	...	...		...	...	...	...	...	...	2,051
TOTAL OTHER DEPARTMENTS	60,686	1,280	7,673		1,208	7,574	6,568	15,130	20,428	17,620	138,167
TOTAL ASSESSED TAXES	154,915	49,091	84,471		28,596	463,901	245,181	144,107	241,030	396,768	1,808,060
Deduct—Refunds	*423*	*417*	*413*		*144*	*3,751*	*1,808*	*789*	*2,830*	*2,777*	*13,352*
NET REVENUE from ASSESSED TAXES	154,492	48,674	84,058		28,452	460,150	243,373	143,318	238,200	393,991	1,794,708
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	120	109	...	2,137	130	18,107	338	1,152	2,328	5,350	29,771

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1895.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	14,637	2,684	4,882	194,162	1,571	64	36,958	37,717	19,043	90,201	401,919
Firewood and Charcoal	195	1,584	...	...	...	2,854	20,200	25,033	13,388	73,582	136,836
Bamboos	13	153	86	12	...	3	715	1,149	310	1	2,442
Sandal Wood	5,676	...	...	...	...	...	...	...	3,499	2,256	11,431
Grass and other minor Produce	194	616	...	...	...	2	1,742	218	1,988	9,138	13,898
	20,715	5,037	4,968	194,174	1,571	2,923	59,615	64,117	38,228	175,178	566,526
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	3,871	3,240	168,907	68,802	25,606	33,812	61,534	3,923	20,642	92,299	482,636
Firewood and Charcoal	1,101	1,420	3,693	4,443	776	21,127	3,804	4,009	26,051	18,462	84,891
Bamboos	373	303	6,567	6,225	844	5,176	15,414	65	18,250	11,159	64,376
Grazing and Fodder Grass	779	8,154	8	87	995	1,577	9,913	20,074	31,332	58,709	131,628
Other minor Produce	309	9,029	26,543	2,342	3,020	10,634	9,279	660	45,059	8,892	115,767
Forest Stamps	...	65,516	...	...	...	...	...	...	...	...	65,516
Commutation Fees	...	4,583	...	...	2,483	...	...	...	...	...	7,066
Other items	1,530[1]	206	...	...	...	1,009	...	...	...	...	2,745
	7,963	92,451	205,723	81,899	33,724	73,335	99,944	28,731	141,334	189,521	954,625
Confiscated Drift and Waif Wood	3	382	2,729	16,088	977	790	2,299	7,723	1,227	750	32,968
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	...	30,309	3,146	...	1,006	...	...	2,047	36,508
Revenue from shared and private Forests	1,093	...	...	...	...	...	...	262	...	391	1,746
	1,093	...	...	30,309	3,146	...	1,006	262	...	2,438	38,254
Miscellaneous:											
Fines and Forfeitures	51	19	220	645	88	11	71	232	187	659	2,183
Refunds	157	135	121	109	21	287	277	136	98	436	1,777
Other Sources	475	2,839	2,497	4,196	3,982	2,221	2,613	2,042	8,329	6,021	35,215
	683	2,993	2,838	4,950	4,091	2,519	2,961	2,410	8,614	7,116	39,175
TOTAL FOREST REVENUE . Rx.	30,457	100,863	216,258	327,420	43,509	79,567	165,825	103,243	189,403	375,003	1,631,548
			543,678								

EXPENDITURE.

General Direction.											
Salary of the Inspector General and Assistant Inspector General of Forests (*a*)	5,484	...	...	...	...	...	...	...	...	...	5,484
Establishment and Contingencies	2,872	...	...	...	...	...	...	...	...	...	2,872
Total, General Direction . Rx.	8,356	...	...	...	...	...	...	...	...	...	8,356
A.—Conservancy and Works.											
Timber and other Produce removed from the Forests by Government Agency	7,833	7,189	4,367	55,596	341	1,072	22,920	25,106	16,030	72,728	213,182
Ditto ditto ditto Consumers or Purchasers . .	17	12,201	735	1,466	2,282	5,180	4,368	214	8,041	4,378	38,882
Confiscated Drift and Waif Wood	...	9	1,943	9,970	13	234	899	1,947	292	29	15,336
Revenue from Forests not managed by Government	242	...	...	811	...	...	212	...	...	36	1,301
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	9	...	...	957	...	1,168	8,168	1,814	4,028	16,144
Live Stock, Stores, Tools and Plant	3,066	1,384	2,088	5,360	1,290	735	2,219	381	4,069	602	21,194
Communications and Buildings	1,520	2,417	2,150	2,151	2,117	3,539	11,467	3,524	7,280	2,197	38,362
Demarcation, Improvement, and Extension of Forests :—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85	...	9,653	...	6,309	...	...	...	...	5,892	267	22,121
Other Charges	3,521	13,694	4,952	14,164	3,495	2,680	10,885	2,605	21,477	23,271	100,744
Miscellaneous	806	406	630	597	160	205	777	112	933	2,036	6,662
Total Conservancy and Works . Rx.	17,005	46,962	16,865	96,424	10,055	13,645	54,915	42,057	65,828	109,572	473,928
B.—Establishments.											
I.—Salaries.											
Pay of Conservators (*a*)	...	2,989	3,544	4,001	1,710	2,044	6,420	1,378	6,543	3,781	32,410
Pay of Superior Officers (*a*)	9,926	15,163	13,901	15,393	7,022	10,949	13,276	11,640	27,406	29,720	154,396
Subordinate Forests and Depôt Establishments	3,782	20,049	6,511	7,590	2,665	6,757	8,075	8,292	15,294	40,202	119,217
Office Establishments	1,232	4,079	4,654	5,421	1,737	1,940	4,354	2,491	8,289	7,171	41,368
Deputation and Special Allowances	1,095	590	2,928	2,542	467	297	413	290	...	660	9,282
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	325	325
	16,035	42,870	31,538	34,947	13,601	21,987	32,538	24,091	57,532	81,859	356,998
II.—Travelling Allowances.											
Conservators	...	133	273	373	198	200	436	172	939	480	3,204
Superior Officers	1,397	1,965	2,721	2,517	1,348	1,727	1,851	1,933	4,795	5,990	26,244
Subordinate Forest and Depôt Establishments	314	1,938	919	1,351	518	922	1,187	1,327	4,457	2,636	15,569
Office Establishments	114	204	643	348	40	134	477	334	1,451	2,321	6,066
	1,825	4,240	4,556	4,589	2,104	2,983	3,951	3,766	11,642	11,427	51,083
III.—Contingencies.											
Stationery	26	56	12	14	9	8	141	114	...	646	1,026
Carriage of Tents and Records	176	1,128	357	139	24	141	795	533	665	708	4,666
Rents, Rates, and Taxes	201	8	58	687	175	123	173	511	291	547	2,774
Pay of Police Guards	...	...	...	...	...	...	82	...	...	...	82
Official Postage	163	558	181	185	174	268	306	471	1,295	1,332	4,933
Sundries	763	1,784	409	838	459	584	730	669	1,382	701	8,319
	1,329	3,534	1,017	1,863	841	1,124	2,227	2,298	3,633	3,934	21,800
Total Establishments . Rx.	19,189	50,644	37,111	41,399	16,546	26,094	38,716	30,155	72,807	97,220	429,881
Total Expenditure in India . Rx.	44,550	97,606	53,976	137,823	27,201	39,739	93,631	72,212	138,635	206,792	912,165
			191,799								

Charges in England :			
Expenses attending the examination of Candidates for the Indian Forest Department, Passage to India on appointment, etc.	£	686	
Stores for India : Scales and weights	"	15	
			701
Exchange on Charges in England	Rx.	583	
Total Forest Expenditure . Rx			913,449

(*a*) Includes Exchange Compensation Allowance.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	1,969	7,834	509	5,026	4,697	130,408	28,950	20,406	107,339	61,224	368,362
Fees for Copies of Registered Documents	164	3,414	1	200	52	1,905	10,953	5,869	2,972	1,033	26,563
Miscellaneous	42	1,559	14	352	8	3,337	4,143	1,571	11,330	919	23,275
TOTAL, REGISTRATION RECEIPTS . Rx.	2,175	12,807	524	5,578	4,757	135,650	44,046	27,846	121,641	63,176	418,200
			6,102								
Deduct—Refunds	*2*	*28*	*1*	...	*14*	*325*	*98*	*14*	*326*	*399*	*1,207*
NET RECEIPTS under REGISTRATION . Rx.	2,173	12,779	523	5,578	4,743	135,325	43,948	27,832	121,315	62,777	416,993
CHARGES.											
Superintendence	...	995	...	...	...	5,103	84	...	3,300	765	10,247
District Charges	631	3,441	331	2,452	2,643	75,433	20,732	9,430	76,247	28,044	219,384
TOTAL CHARGES under REGISTRATION . Rx.	631	4,436	331	2,452	2,643	80,536	20,816	9,430	79,547	28,809	229,631
			2,783								

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1895.

INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*
Tribute from Amjeerah	3,440		
„ Ajehgurh	935		
„ Boondee	12,000		
„ Banswara	3,239		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	4,055		
„ Holkar	605		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Oodeypoor	14,000		
„ Punnah	664		
„ Paldeo	24		
„ Rutlam	6,552		
„ Sillana	4,329		
„ Sirohee	688		
„ Lawa	22		
„ Shahpuri	1,000		
Nizam's Government on account of Mahratta Chouth	10,811		
		140,925	
Contribution from Bhurtpur	2,338		
„ „ Dholepur	1,000		
„ „ Kerowlee	500		
„ of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
„ „ Kotah towards cost of Deolee Irregular Force	20,000		
Contribution towards cost of United Malwa Contingent:			
From Dewas	3,302		
„ Jowrah	23,854		
	27,156		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur	207		
„ Amjeerah	1,966		
„ Burwanee	448		
„ Dhar	766		
„ Jabooah	171		
„ Bagade State	25		
„ Jahat „	20		
	3,603	84,279	
Fees on Succession:			
Paldeo State	169		
Gawrihar	450		
Jigni	100		
		719	
TOTAL INDIA GENERAL			225,923
CENTRAL PROVINCES.			
Tributes from various Petty States		20,764	
Fees on Succession:			
Kritpal Singh, Chief of the Kawardha State, Bilaspur		750	
TOTAL CENTRAL PROVINCES			21,514
Carried forward			247,437

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1895—*contd.*

			Rx.
Brought forward			247,437
BURMA.			
(Upper)			
Tribute from Thamaungdut Sawbwa's State		70	
„ Shan States		25,385	
„ Baw States		500	
„ Momeih State		1,300	
„ Various Petty States		1,913	
TOTAL BURMA (UPPER)			29,168
ASSAM.			
Tributes from Ramrai		10	
„ Manipur		5,000	
			5,010
PUNJAB.			
Tribute from Kapoorthalla		13,100	
„ Chumba		380	
„ Mandi		10,000	
„ Sokeith		1,100	
„ Various Petty States		3,171	
TOTAL PUNJAB			27,751
MADRAS.			
Tribute from Travancore	78,311		
„ Bastar	200		
„ Jeypur	100		
		78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
„ „ Cochin for the maintenance of a Battalion of Native Infantry		20,009	
„ „ Travancore		1,332	
Fees on Succession:			
Maisur State		151	
TOTAL MADRAS			345,103
BOMBAY.			
Tribute from Katthiawar	55,048		
Tributes from various Petty States	5,912		
Subsidy from the Kutch Government	18,695		
Contribution from Baroda State	33,762		
Contribution from Jagirdars, Southern Mahratta Country	8,463		
		121,880	
Fees on Succession:			
Jath State in the Southern Maratha Country, 2nd instalment	3,621		
Thakore of Ranasax, 3rd instalment	100		
		3,721	
TOTAL BOMBAY			125,601
TOTAL TRIBUTES, ETC. . Rx.			780,070

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section B.—Interest.

Revenue *Rx.* 815,062. Expenditure *Rx.* 5,124,017.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	815,062	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	4,647,557
Interest on other Obligations . .	26	Expenditure	50	...	...	476,460
		Total .		...	815,062	5,124,017

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1895.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.											
Imperial Loans and Advances, etc., set forth in Account No. 85, page 228 .	5,916	...	3,054	621	...	126,030	...	...	28,019	138,021	301,661
Provincial Loans and Advances set forth in Account No. 85A, page 230 . .	...	4,497	...	1,496	71	14,919	24,350	27,428	17,784	23,554	114,099
TOTAL INTEREST ON LOANS AND ADVANCES	5,916	4,497	3,054	2,117	71	140,949	24,350	27,428	45,803	161,575	415,760
INVESTMENTS.											
Securities held by the Paper Currency Department, *vide* Account No. 30D, page 68	345,228	...	...	...	...	...	...	...	...	...	345,228
Securities of Provincial Funds . .	...	468	...	...	63	1,638	2,242	135	12,840	6,767	24,153
TOTAL INTEREST ON INVESTMENTS .	345,228	468	...	...	63	1,638	2,242	135	12,840	6,767	369,381
ARREARS DUE TO THE GOVERNMENT.											
Of Land Revenue	2	...	...	...	...	...	...	...	3,275	263	3,540
Of other Revenue	...	...	...	...	...	...	...	...	817	...	817

Of District Road Cess	...	...	...	...	...	3,575	...	...	...	...	3,575
Of Public Works Cess	...	...	...	...	...	3,658	...	...	...	...	3,658
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	27	...	27
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	2	...	...	...	...	7,233	...	...	4,119	263	11,617
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	607	...	...	...	...	...	...	...	...	66	673
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	9,680	...	...	...	...	...	...	...	...	...	9,680
Sundry Items	45	13	...	36	48	378	97	22	275	96	1,010
TOTAL SUNDRY ACCOUNTS	10,332	13	...	36	48	378	97	22	275	162	11,363
TOTAL RECEIPTS IN INDIA . Rx.	361,478	4,978	3,054	2,153	182	150,198	26,689	27,585	63,037	168,767	808,121
			5,207								

RECEIPTS IN ENGLAND:	£	
Interest realized from investment of Cash Balance	3,498	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	291	
	£	3,789
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	3,152
TOTAL INTEREST RECEIPTS . Rx.		815,062

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1895.

	Amount of Loan, 31st March 1895.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1879, 7*s.* sterling per cent. portion	22,300	(*a*) 1,414	1,079	
				46,079
Loans bearing interest at 4 per cent.:				
Loan of 1832-33			16,991	
Loan of 1835-36			49,170	
Loan of 1842-43			707,195	
Loan of 1854-55			613,130	
Transfer Loan of 1st May 1865			883,093	
Reduced 4 per cent. Loan of 1879			145,035	
Promissory Notes for Mysore Family(*b*)			1,508	
East Indian Railway Commuted Stock			270	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
Railway Loan from the Nawab of Rampur	470,000	18,800	18,800	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
				2,635,192
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	25,545,570	894,095	365,787	
Loan of 1853-54	47,850	1,675	1,336	
Loan of 1854-55	23,928,070	837,482	360,919	
Transfer Loan of 1st May 1865	35,425,560	1,239,895	478,829	
Loan of 1879	5,165,330	180,787	68,922	
Loan of 1893-94	5,379,660	188,288	108,325	
				1,384,118
Provincial Debenture Loans bearing interest at 4 per cent.:				
Cawnpore-Achneyra Railway Debenture Loan	3,630	145	289	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	80,600	3,224	(*c*) 4,183	
Cawnpore-Furukhabad Railway Debenture Loan	610	24	3	
Muttra-Hathras Light Railway Debenture Loan	1,190	48	45	
				4,520
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	8	
5 per cent. Loan of 1856-57	...	...	8	
4½ per cent. Transfer Loan of 1870	...	...	100	
4½ per cent. Transfer Loan of 1872	...	...	29	
4½ per cent. Loan of 1878	...	...	427	
Transfer Loan of 1879, 4½ per cent. portion	...	...	11,126	
4 per cent. Ghazipur-Dildarnagur Railway Debenture Loan	...	...	9	
4 per cent. Loan of 1832-33	...	...	2,650	
4 per cent. Loan of 1835-36	...	...	8,759	
4 per cent. Loan of 1842-43	...	...	75,471	
4 per cent. Loan of 1854-55	...	...	44,327	
4 per cent. Transfer Loan of 1st May 1865	...	...	219,549	
Reduced 4 per cent. Loan of 1879	...	...	20,196	
East Indian Railway Commuted Stock @ 4 per cent.	...	...	6	
				382,665
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	916	37	26	
Discount on Loans	...	...	121,271	121,297
TOTAL INTEREST ON RUPEE DEBT . RX.				4,573,871
Carried forward .				4,573,871

(*a*) Equivalent in rupees of 7*s.* per 100 Rupees.
(*b*) Ceased to bear interest from 1st December 1894.
(*c*) Includes Rx. 1,210 additional payment on account of Surplus Profits.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1895—*continued.*

	Amount of Loan, 31st March 1895.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
	£	£	£	*Rx.*
Brought forward .	...	...	...	4,573,871
STERLING DEBT.				
India 3½ per cent. Stock	63,898,961	2,236,464	2,238,470	
India 3 per cent. Stock	42,151,079	1,264,532	1,219,448	
India 4 per cent. Stock (prior to 5th October 1888) .	...	...	128	
India 3¼ per cent. Debentures	5,000,000	162,500	162,500	
India Bills (Discount on issue)	...	...	38,483	
Temporay Loans on Security of East India Bonds .	...	...	925	
East Indian Railway Debenture Stock . .	1,435,650	64,604	64,594	
Eastern Bengal Railway Debenture Stock . .	348,666	13,946	13,946	
Oude and Rohilkund Railway Debenture Stock .	384,700	15,388	15,388	
South Indian Railway Debenture Stock . . .	425,000	19,125	29,320	
South Indian Railway Debentures	313,700	10,195		
			3,783,202	
Discount, Sinking Fund			(*a*) 11,532	
Discount on the issue of £6,000,000 India 3 per cent. Stock			19,283	
TOTAL INTEREST ON STERLING DEBT £				3,814,017
EXCHANGE ON PAYMENTS IN ENGLAND . . . . . Rx.				3,173,202
GRAND TOTAL . Rx.				(*b*) 11,561,090

(*a*) Includes £9,461 charged to "Interest on Debt" and £2,071 charged to "State Railways—Interest on Debt."

(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	Interest on Ordinary Debt.				Interest on Debt incurred for Railway and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . . .	...	*-377,605*	121,287	*-256,318*	3,282,919	654,024	3,936,943
Central Provinces . .	...	5,681	...	5,681	(*c*) 19,415	...	19,415
Burma, Lower . . .	...	1,228	...	1,228	214,863	...	214,863
Assam	...	57	...	57	...	...	...
Bengal	...	16,947	...	16,947	...	245,821	245,821
North-Western Provinces and Oudh . . .	...	34,645	...	34,645	...	294,270	294,270
Punjab	...	20,838	...	20,838	...	...	...
Madras	...	16,691	4	16,695	...	...	...
Bombay	...	22,780	6	22,786	...	...	...
Total India . . Rx.	...	*-258,738*	121,297	*-137,441*	3,517,197	1,194,115	4,711,312
England . . . £	2,583,177	...	28,744	2,611,921	(*d*) 1,202,096	...	1,202,096
Exchange . . . Rx.	2,149,162	...	23,915	2,173,077	1,000,125	...	1,000,125
TOTAL . Rx.	4,732,339	*-258,738*	173,956	4,647,557	5,719,418	1,194,115	6,913,533

TOTAL Rx. 11,561,090 as above.

(*c*) Charged to "State Railways—Interest on Capital deposited by Companies."

(*d*) Includes £218,884 on account of Interest chargeable against Railway Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1895, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1894.	Amount, 31st March 1895.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	260
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,526
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	167
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Futteh Ullah Khan	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	$3\frac{3}{4}$	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	34,520	34,520	5	1,480
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	9,412	7,162	4	448
Service Funds.				
Uncovenanted Service Family Pension Fund	1,246,011	1,282,148	6 and 4	73,615
Savings Banks.				
Post Office Savings Bank Deposits	8,265,732	8,401,793	$3\frac{1}{8}$	227,557
State Railway Provident Institutions	131,209	147,527	$3\frac{3}{4}$ and $3\frac{1}{8}$	4,916
Civil Engineers' Provident Fund	258,982	275,970	4	10,208
Postal Insurance and Life Annuity Funds	40,664	49,544	$3\frac{1}{2}$	1,554
Post Office Guarantee Fund	30,875	31,013	4	1,200
Regimental Savings Banks Deposits	87,564	104,526	$3\frac{3}{4}$	4,779
General Family Pension Fund	4,819	22,630	$3\frac{1}{8}$	413
Hindu Family Annuity Fund	19,161	23,222	$3\frac{1}{8}$	656
Bengal Christian Family Pension Fund	226	135	$3\frac{1}{8}$	8
Miscellaneous.				
Balances of Railway Funds	192,020	91,356	$3\frac{1}{8}$	3,743
Telegraph Fine Fund	3,627	2,468	$3\frac{1}{8}$	90
Miscellaneous Accounts	...	...	...	185
TOTAL	10,435,987	10,585,179		336,035
Carried forward . Rx.	10,435,987	10,585,179		336,035

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1895, etc.—*continued*.

	Amount, 1st April 1894.	Amount, 31st March 1895.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	10,435,987	10,585,179		336,035
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	2,506	2,823	3¾ and 3⅝	183
BURMA.				
Savings Banks,				
State Railway Provident Institutions { Upper Burma / Lower Burma }	33,519	37,117	3¾ and 3⅛	263 / 956
Miscellaneous.				
Miscellaneous Accounts (Upper Burma)	...	...	...	34
				1,253
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	670	815	3¾ and 3⅛	23
Miscellaneous.				
Miscellaneous Accounts	...	...	...	6
				29
BENGAL.				
Savings Banks.				
Government Savings Bank Deposits	248,835	239,180	3⅛	7,171
State Railway Provident Institutions	92,859	103,742	3¾ and 3⅛	3,497
Miscellaneous.				
Compensation for lands taken for Public Purposes	...	...	...	145
Miscellaneous Accounts	...	...	...	2,745
Refunds	...	...	...	1
TOTAL	341,694	342,922		13,559
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions.	1,555,763	1,486,739	6, 5, and 4	69,257
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment.	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions	66,102	72,186	3¾ and 3⅛	2,407
Miscellaneous.				
Railway Fine Fund	423	613	3⅛	23
TOTAL	1,642,288	1,579,538		72,487
PUNJAB.				
Special Loans.				
Educational Funds	1,000	1,000	5 and 3⅛	100
Savings Banks.				
State Railway Provident Institutions	240,929	271,571	3¾ and 3⅛	9,064
Miscellaneous.				
Refunds	...	...	...	1
TOTAL	241,929	272,571		9,165
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	...
Service Funds.				
Apothecaries' Fund	12,528	12,674	4	509
Savings Banks.				
Government Savings Bank Deposits	48,801	48,065	3⅛	1,419
State Railway Provident Institution	728	3,266	3¾ and 3⅛	78
Regimental Savings Banks Deposits	28,584	34,086	3¾	... (*a*)
Deposits of the Administrator General	82	79	3⅛	3
Miscellaneous.				
Compensation for lands taken for public purposes	...	...	...	28
Land Revenue Collections refunded	...	...	...	2
Miscellaneous Accounts	...	...	...	794
Refunds	...	...	...	54
TOTAL	90,849	98,296		2,887
Carried forward	12,789,442	12,919,261		435,598

(*a*) Shown under India, General.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1895, etc.—*continued.*

	Amount, 1st April 1894.	Amount, 31st March 1895.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brough forward .	12,789,442	12,919,261		435,598
BOMBAY.				
Special Loans.				
Educational Funds	91,155	91,155	5 and 6	1,320
Charitable Funds				3,215
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	149,630	158,803	4 and 6	8,889
Savings Banks.				
Government Savings Bank Deposits . . .	785,416	765,897	3½	23,410
Regimental Savings Banks Deposits . . .	30,024	26,454	3¾	1,037
Uncovenanted Service Family Pension Fund, Life Assurance Branch	10,823	11,847	3½	353
Deposits of the Administrator General . . .	21,698	21,522	3½	944
Local Fund Pension Fund	12,329	6,818	3½	446
Miscellaneous.				
Railway Fine Fund	1,582	1,491	3½	48
Compensations for lands taken for public purposes .	...	...	...	60
Miscellaneous Accounts	...	...	...	916
Refunds	...	...	...	37
TOTAL .	1,102,657	1,083,987		40,675
TOTAL IN INDIA . Rx.	13,892,099	14,003,248		476,273
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				102
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				85
GRAND TOTAL . Rx.				476,460

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	73,615	...	...		...	...	...	...	...	8,889	82,504
Other Service Funds . .	...	...	...		...	...	...	...	509	...	509
TOTAL SERVICE FUNDS . Rx.	73,615	...	...	...	...	...	...	...	509	8,889	83,013
SAVINGS BANKS.											
Government Savings Bank . .	...	...	...	...	...	7,171	...	...	1,419	23,410	32,000
Post Office Savings Bank . .	227,557	...	...	...	...	...	...	...	...	...	227,557
State Railway Provident Institutions	4,916	183	263	956	23	3,497	2,407	9,064	78	...	21,387
Civil Engineers' Provident Fund .	10,208	...	...	...	...	...	...	...	...	...	10,208
Regimental Savings Bank .	4,779	...	...	...	...	...	...	...	...	1,037	5,816
Other Bank Accounts . . .	3,831	...	...	...	...	...	...	...	3	1,743	5,577
TOTAL SAVINGS' BANKS . Rx.	251,291	183	263	956	23	10,668	2,407	9,064	1,500	26,190	302,545

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section C.—Post Office, &c.

Revenue *Rx.* 2,645,618. Expenditure *Rx.* 2,466,175.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,631,815	1,606,281
Telegraph . .	28	Receipts and Expenditure . . .	55	...	978,697	807,948
„ . .	28A	Details of Message Revenue, Indian Telegraphs	57	636,918	...	...
„ . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	183,548	...	...
„ . .	28C	Capital Cost of Indian Telegraph Lines .	57	78,330	...	...
„ . .	28D	Outlay on Construction of Telegraph Lines .	58	101,854	...	...
		Do. do. Lines under Agreement	58	4,258	...	...
„ . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . . .	59	563,738	...	...
„ . .	28F	Capital Cost of Indo-European Telegraph Lines	59	—330	...	...
„ . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	54,892	...	...
„ . .	28H	Do. do. Persian Section	61	26,745	...	...
Mint . . .	29	Receipts and Charges	63	...	35,106	51,946
		Total .		...	2,645,618	2,466,175

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1895.

	Rx.	*Rx.*	*Rx.*
RECEIPTS.			
India, General.			
IMPERIAL.			
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	155,935		
Sale of Postage Stamps:			
Ordinary Stamps	957,224		
Service Stamps	237,870		
Mail Cart and Parcel Van Service	17,335		
Receipts on account of Money Orders	250,332		
Receipts on account of British Postal Orders	226		
Fees and Petty Receipts	9,791		
Contributions from Native States	600		
Bullock Train Collections	7,192		
	1,636,505		
Deduct—	*Rx.*		
Amount of Postage received in India and paid to the Post Master General, London	13,196		
Payments to Colonial and other Foreign Administrations	—1,006		
Refunds	906		
	13,096		
		1,623,409	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Provincial	...	1,453	...	...	440	...	959	....	...	2,852	2,852	
Local	...	...	7	...	765	...	4,782	...	...	5,554	5,554	
TOTAL	...	1,453	7	...	1,205	...	5,741	...	...	8,406		
TOTAL RECEIPTS OF THE POST OFFICE											Rx.	1,631,815

CHARGES.			
India, General.			
IMPERIAL.			
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office (*a*)	9,782		
Office Establishment	5,588		
Allowances	1,583		
Supplies and Services	12		
Office Expenses	1,308		
Office of Account and Audit:		18,273	
Comptroller, Deputy Comptroller, and Assistant Comptrollers (*a*)	3,691		
Office Establishment	41,539		
Allowances	445		
Supplies and services	...		
Office Expenses	720		
Presidency and District Offices:		46,395	
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(*a*) 22,524		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors (*a*)	75,536		
Office Establishments	597,437		
Allowances	44,441		
Supplies and Services	21,956		
Office Expenses	70,224		
Conveyance of Mails:		832,118	
Road Establishment	96,749		
Ferry Establishment	202		
Contingent Road Charges and Allowances	8,117		
Bounty Money	238		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	433		
Boat Establishment and Charges	3,034		
Mail Cart Establishment and Charges	45,115		
Bullock Train Establishment and Charges	7,190		
Railway Charges	24,418		
Payments to State and other Railways	80,897		
		266,393	
Subsidies		65,750	
Discount on Sale of Postage Stamps		15,093	
Stationery and Printing		(*b*) 45,271	
Miscellaneous Charges of Post-Office		2,581	
		1,291,874	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Imperial	3,456	...	...	...	...	...	...	...	...	3,456	3,456	
												1,295,330
Provincial	...	6,840	4,604	181	924	...	15,419	8,491	10,254	46,713	46,713	
Local	73	...	9,055	4,158	36,815	18,644	5,355	...	...	74,100	74,027	73
TOTAL	3,529	6,840	13,659	4,339	37,739	18,644	20,774	8,491	10,254	124,269	120,740	1,295,403
TOTAL CHARGES in INDIA											Rx.	1,416,143

CHARGES IN ENGLAND:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	£	60,600	
Stores for India	,,	43,188	
TOTAL CHARGES in ENGLAND	£		103,788
EXCHANGE ON CHARGES IN ENGLAND	Rx.		86,350
TOTAL CHARGES OF THE POST OFFICE	Rx.		1,606,281

N.B.—The estimated amount of Sea Postage retained by India is £4,123.

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes Rx. 14,474 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1895.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . (*Account No. 28A*)	636,918	...	...	...	636,918
Rent of Wires and Instruments leased to Railways and Canals	120,212	...	...	...	120,212
Rent of Local and Private Lines	15,978	...	...	...	15,978
Royalty from Telephone Companies	1,548	...	...	...	1,548
Recoveries from Guarantors	6,170	...	...	...	6,170
Miscellaneous Revenue	2,811	...	...	...	2,811
TOTAL INDIAN TELEGRAPHS, IMPERIAL	783,637	...	...	...	783,637
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . (*Account No. 28B*)	185,994	—*1,335*	—*1,111*	...	183,548
Joint Purse Agreement—Net difference between receipts and payments and on Account of Australasian Message Fund	...	—*13,533*	—*11,259*	...	—*24,792*
Miscellaneous Revenue	980	...	...	...	980
TOTAL INDO-EUROPEAN TELEGRAPHS	186,974	—*14,868*	—*12,370*	...	159,736
Add—Payments in England taken in reduction of receipts	...	19,282	16,042	...	35,324
TOTAL	186,974	4,414	3,672	...	195,060
TOTAL REVENUE, TELEGRAPH DEPARTMENT	970,611	4,414	3,672	...	978,697
GRAND TOTAL				978,697	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	106,112	...	...	106,112	...
Buildings " "	1,184	...	...	1,184	...
Apparatus and Plant " "	3,050	...	...	3,050	...
Stores and other Suspense Accounts " "	—*87,409*	30,037	24,991	—*32,381*	...
	22,937	30,037	24,991	77,965	...
DEDUCT:					
Receipts on Capital Account, &c.	*1,731*	...	...	*1,731*	...
TOTAL CAPITAL	21,206	30,037	24,991	76,234	...
REVENUE:					
General Charges (*Account No. 28E*)	137,528	6,034	5,020	...	148,582
Maintenance of Lines " "	92,168	...	...	...	92,168
Working and Maintenance of Signal Offices " "	322,375	...	...	...	322,375
Suspense Accounts " "	613	...	...	...	613
TOTAL REVENUE	552,684	6,034	5,020	...	563,738
TOTAL INDIAN TELEGRAPHS carried over	573,890	36,071	30,011	76,234	563,738

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1895—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
Brought forward .	573,890	36,071	30,011	76,234	563,738
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . (*Account No. 28 F*)	200	...	...	200	...
Stores and other Suspense Accounts . . . . . „ „	—5,859	2,932	2,440	—487	...
TOTAL .	—5,659	2,932	2,440	—287	..
Charges by other Departments . .	28	...	...	28	...
TOTAL PERSIAN GULF SECTION . .	—5,631	2,932	2,440	—259	...
Persian Section:					
Buildings . . (*Account No. 28 F*)	...	...	...	...	...
Stores and Suspense Account „ „	—71	...	...	—71	...
Subsidies and Political Charges „ „	...	...	...	...	...
TOTAL PERSIAN SECTION . .	—71	...	...	—71	...
TOTAL CAPITAL . .	—5,702	2,932	2,440	—330	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	9,348	1,481	1,231	...	12,060
Cable Maintenance . „ „	19,081	...	...	...	19,081
Maintenance of Lines . „ „	2,841	...	...	...	2,841
Working and Maintenance of Signal Offices . „ „	18,096	...	...	...	18,096
Subsidies and Royalties . „ „	2,773	...	...	...	2,773
TOTAL .	52,139	1,481	1,231	...	54,851
Charges by other Departments . .	41	...	...	...	41
TOTAL PERSIAN GULF SECTION . . .	52,180	1,481	1,231	...	54,892
Persian Section:					
General Charges . (*Account No. 28 H*)	8,453	1,473	1,226	...	11,152
Maintenance of Lines . „ „	5,913	...	...	...	5,913
Working and Maintenance of Signal Offices . „ „	9,680	...	...	...	9,680
TOTAL PERSIAN SECTION . .	24,046	1,473	1,226	...	26,745
TOTAL REVENUE . .	76,226	2,954	2,457	...	81,637
TOTAL INDO-EUROPEAN TELEGRAPHS . .	70,524	5,886	4,897	—330	81,637
ADD:—Payments in England taken in reduction of Receipts	...	19,282	16,042	...	35,324
TOTAL .	70,524	25,168	20,939	—330	116,961
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	14,998		33,025
ZANZIBAR, MAURITIUS CABLE—					
Subsidy to Eastern Telegraph Company .	...	10,000	8,320		18,320
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	644,414	89,266	74,268	75,904	732,044
GRAND TOTAL .				807,948	

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

	INDIAN TELEGRAPHS.	TOTAL.
Receipts:		*Rx.*
Sale of Telegraph Stamps		710,061
Postage Stamps on Messages		130,715
State-bearing Messages, &c.		77,074
From other Telegraph Administrations		36,303
	TOTAL	954,153
Deduct:		
Payments to other Telegraph Administrations		*312,739*
Refunds of Over-charges and Delivery Charges		*4,496*
	TOTAL DEDUCTION	*317,235*
	NET MESSAGE REVENUE	636,918

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	180,036	4,415	3,673	188,124
Cash collections in Gulf Section	2,806	...	...	2,806
" Persian Section	3,152	...	...	3,152
TOTAL	185,994	4,415	3,673	194,082
Deduct:				
Payments to other Administrations	...	*5,750*	*4,784*	*10,534*
NET MESSAGE REVENUE	185,994	*—1,335*	*—1,111*	183,548

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1894-95.

		Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:						
Telegraph Lines:		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal	*Account No. 28D*	101,052	...	101,052	4,126,165	4,227,217
Under Agreement	*Account No. 28D*	4,258	...	4,258	159,543	163,801
Temporary Lines for military purposes		...	...	...	*—5,675*	*—5,675*
Gilgit Lines	*Account No. 28D.*	164	...	164	13,411	13,575
Re-construction of lines in Cashmere	*Account No. 28D.*	638	...	638	645	1,283
Total Telegraph Lines		106,112	...	106,112	4,294,089	4,400,201
Telegraph Buildings:						
Signal Offices		147	2,096	2,243	499,130	501,373
Quarters for Staff		...	...	...	1,293	1,293
Cable Houses and Tanks		...	...	...	3,958	3,958
Store Houses		...	...	...	39,142	39,142
Workshop Buildings		...	...	...	29,342	29,342
Buildings in Cashmere		1,037	...	1,037	2,637	3,674
Total Buildings		1,184	2,096	3,280	575,502	578,782
Apparatus and Plant:						
Equipment of Signal Offices		3,212	...	3,212	203,947	207,159
Miscellaneous		*—162*	...	*—162*	17,124	16,962
Total Apparatus and Plant		3,050	...	3,050	221,071	224,121
Stores		*—34,002*	...	*—34,002*	360,239	326,237
Other Suspense Accounts		1,621	...	1,621	672	2,293
Exchange on all Expenditure in England prior to 1887-88		...	...	...	240,944	240,944
		—32,381	...	*—32,381*	601,855	569,474
TOTAL		77,965	2,096	80,061	5,692,517	5,772,578
Deduct:						
Receipts on Capital Account, &c.		*1,731*	...	*1,731*	*32,419*	*34,150*
TOTAL CAPITAL IMPERIAL		76,234	2,096	78,330	5,660,098	5,738,428
PROVINCIAL:						
Telegraph Lines		...	...	...	5,237	5,237
" Buildings		...	...	...		
Apparatus and Plant		...	...	...		
TOTAL CAPITAL PROVINCIAL		...	...	...	5,237	5,237
TOTAL CAPITAL EXPENDITURE		76,234	2,096	78,330	5,665,335	5,743,665

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1894-95.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Constructing line from Behali to North Lakhimpur	4,267
Do. Silchar to Changsil, North Lushai Hills	4,270
Burma, Upper Division.	
Constructing the line from Fort White to Falam	1,377
Do. from Mone to Keng Tung	1,866
Permanent line from Heho through Taungyi to Mone	1,377
Reconstructing the line from Kalemyo to Fort White	1,295
Reconstructing and adding one wire to line from Bhamo to Nampoung	1,818
Burma, Lower Division.	
Constructng the line from Elephant point junction to Kemendine	1,075
Madras Division.	
Extending the wire from Chingleput to Cuddalore	1,066
Laying a brass taped G. P. cable from Rameshwaram to Talamanaar	3,777
Constructing a line from Kuddapah to Jammalamadagu	1,253
Bombay Division.	
Constructing the line from Amreli to Dhari, Kathiawar	1,080
Ditto from Rajkote to Babra	1,058
Ditto including an additional wire from Morvi Railway station to Malia	1,028
Rajputana Division.	
Constructing the line from Sambhar to Sikar (Shekhawati)	1,724
Oudh and Rohilkhand Division.	
Erecting an extra wire and temporary line from Gorakpur C. O, to Bahramghat	1,431
The temporary line from Hurdwar to Gohna	—1,737
Sind and Baluchistan.	
Erecting two wires of 600 lbs. on Railway line and 2 miles of new line from Hyderabad to Bareji	1,456
TOTAL	29,481
Minor items each costing less than Rx. 1,000	30,447
Add—Share of Establishment	(a)8,989
Ditto Store contingencies	1,179
TOTAL DEPARTMENTAL LINES	70,096

List of Lines constructed.	Outlay during the year.
	Rx.
Total Brought forward	70,096
RAILWAY AND CANAL LINES.	
Arakan Division.	
Constructing the line from Chittagong to Comilla *viâ* Laksam	7,675
Ditto for Assam Bengal Railway from Laksam to Chandpur	1,809
Assam Division.	
Temporary line along Assam Bengal Railway from Badarpur to Lumding	2,121
Bombay Division.	
Additional wire from Godra to Rutlam	1,381
Adding a wire from Dadur to Anand	3,521
East Coast Division.	
Erecting a second wire on E. C. Railway from Behrampore to Bhubaneswar	1,192
Erecting a third wire on E. C. Railway from Tilaru to Berhampore	1,010
Punjab Division.	
Telephone line from Rashida to Sidhnai	2,190
New line Rawalpindi to Sehala	2,589
Rajputana Division.	
Constructing line from Johdpur to Kuchaman Road	—7,054
Ditto from Chitorgarh to Debari	3,945
TOTAL	20,379
Minor items, each costing less than Rx. 1,000	5,881
Add—Share of Establishment	(a)3,939
Ditto Store contingencies	757
TOTAL RAILWAY AND CANAL LINES	30,956
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	101,052
Lines under agreement.	
Minor items, each costing less than Rx. 1,000	3,604
Add—Share of Establishment	(a)540
Ditto Store contingencies	114
TOTAL LINES UNDER AGREEMENT	4,258
GILGIT LINES.	
Punjab Division.	
Minor items each costing less than Rx. 1,000	164
TOTAL GILGIT LINES	164
Re-Construction of Lines in Cashmere.	
Minor items each costing less than Rx. 1,000	638

(a) Share of Establishment, Departmental Lines . . Rx. 8,989
Ditto ditto Railway and Canal Lines . . ,, 3,939
Ditto ditto Lines under Agreement . . ,, 540
As in Note (a), page 59 ,, 13,468

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1895.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direction and Divisional Supervision	63,595	...	...	63,595
Account Office	3,424	...	...	3,424
Check Office	1,630	...	...	1,630
Stores, Workshop and Electrician	4,838	...	...	4,838
OFFICE ESTABLISHMENTS:				
Direction	4,340	...	...	4,340
Divisional	5,372	3,035	21,691	30,098
Accounts	7,161	...	...	7,161
Message Check	5,773	...	...	5,773
Stores, Workshop and Electrician	3,878	...	...	3,878
SUBORDINATES:				
Sub-Assistant Superintendents	20,630	6,792	2,017	29,439
Foremen and Sub-Inspectors, &c.	2,003	6,394	...	8,397
Telegraph Masters and Signallers	1,602	148	173,942	175,692
Military Signallers	...	...	11,361	11,361
Line and Signal Office Establishments, &c.	...	16,390	1,224	17,614
Establishment, Temporary	1,698	162	2,917	4,777
Total Salaries	125,944	32,921	213,152	372,017
Furlough Allowances, &c.	11,054	...	...	11,054
Allowances for special localities, &c.	7,541	1,575	32,958	42,074
Travelling Allowances	10,426	4,790	7,830	23,046
Total Salaries and Establishments	154,965	39,286	253,940	448,191
Deduct Charge to Capital:				
Portion charged to Works (*a*) *13,488*	*13,488*	...	...	*13,488*
Do. do. other Departments *3,173*	*3,173*	*777*	*2,526*	*6,476*
Workshop Outturn (*b*) *5,170*	*5,170*	...	...	*5,170*
	21,831	*777*	*2,526*	*25,134*
NET CHARGE TO REVENUE	133,134	38,509	251,414	423,057
Payments to Postal Department for working Combined Offices	...	...	42,269	42,269
Apparatus and Plant	1,047	728	14,925	16,700
Repairs to Lines	...	43,128	...	43,128
Repairs to Buildings	...	281	...	281
Rent of Offices, &c.	144	399	2,184	2,727
Office Contingencies	1,553	358	10,023	11,934
Store Contingencies	2,379	...	...	2,379
Telegraph and Postage Stamps, etc.	...	...	1,560	1,560
Stationery and Printing	10,325	...	...	10,325
Suspense	613	...	...	613
Repairs to cables	...	8,765	...	8,765
	16,061	53,659	70,961	140,681
GRAND TOTAL	149,195	92,168	322,375	563,738
India *Rx.*	138,141	92,168	322,375	552,684
England £	6,034	...	...	6,034
Exchange *Rx.*	5,020	...	...	5,020

(*a*) Telegraph Lines Rx. 13,468, *see* Note (*a*), page 58. (*b*) Charged to Stores, Capital—item Rx. —34,002 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1894-95.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1894-95—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	...	...	58,030	58,030
Quarters for Staff	200	28	228	2,378	2,606
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings	200	28	228	64,383	64,611
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30 548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous	...	...	...	1,293	1,293
Stores	*—306*	...	*—306*	24,381	24,075
Other Suspense Accounts	*—181*	...	*—181*	237	56
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—487	...	*—487*	73,213	72,726
	—287	28	*—259*	962,039	961,780
Deduct—					
Receipts on Capital Account	...	...	...	*5,601*	*5,601*
TOTAL PERSIAN GULF SECTION	*—287*	28	*—259*	956,438	956,179
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	...	...	...	4,938	4,938
Total Buildings	...	...	...	9,458	9,458
Other Suspense Accounts	*—71*	...	*—71*	582	511
Subsidies and Political Charges	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
Deduct—	*—71*	...	*—71*	172,193	172,122
Receipts on Capital Account	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION	*—71*	...	*—71*	171,783	171,712
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	*—358*	28	*—330*	1,144,620	1,144,290

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	861	...	...	...	861
Gazetted Officers:					
Direction and Supervision	5,533	...	...	...	5,533
Engineering and Electrician	663	3,582	...	...	4,245
Message Check Office and Traffic Office	...	...	...	864	864
Office Establishments:					
Direction	671	...	...	...	671
Message Check	...	...	...	588	588
Accounts	600	...	...	...	600
Stores and Workshops	127		...	142	269
Subordinates:					
Signallers, &c.	...	...	...	12,019	12,019
Workshop foreman	...	...	..	658	658
Cable Establishment	...	1,197	...	...	1,197
Cable Steamer Establishment	...	1,578	...	...	1,578
Medical Establishment	533	...	...	...	533
Line and Signal Office Establishment	...	...	1,244	808	2,052
TOTAL	8,988	6,357	1,244	15,079	31,668
Temporary Establishment	...	140	...	205	345
Furlough Allowances, &c.	1,852	...	...	...	1,852
Travelling Allowances	449	356	...	159	964
Allowances for special localities	...	51	...	370	421
Total Salaries and Establishment	11,289	6,904	1,244	15,813	35,250
Payments to Postal Department for working combined offices	...	...	...	20	20
Stationery and Printing	376	...	...	...	376
Repairs of Lines, Offices, and Cables	...	4,075	1,597	595	6,267
Advertising Charges	42	...	...	...	42
Expenses of the Berne Bureau	...	...	...	61	61
Rent of Offices	...	...	...	486	486
Coal and other Stores for Cable Steamer	...	6,028	...	...	6,028
Provision for Crew	...	2,061	...	...	2,061
Store-keeping	163	...	...	...	163
Office Contingencies, &c.	190	13	...	1,121	1,324
	771	12,177	1,597	2,283	16,828
TOTAL	12,060	19,081	2,841	18,096	52,078
Subsidies to Chiefs (*a*)	2,773	...	...	...	2,773
Charges by other Departments	...	...	...	41	41
GRAND TOTAL	14,833	19,081	2,841	18,137	54,892
India *Rx.*	12,121	19,081	2,841	18,137	52,180
England £	1,481	...	...	...	1,481
Exchange *Rx.*	1,231	...	...	...	1,231

(*a*) Excluding Rx. 1,053 Royalty paid to the Shah of Persia charged under Political (Account No. 37).

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	509	...	...	509
Salaries:				
Gazetted Officers:				
Direction and Supervision	4,242	...	...	4,242
Accounts	...	...	...	...
Medical Officers	1,601	...	...	1,601
Carried forward	5,843	...	...	5,843
	509	...	...	509

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued*

	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	509	...	...	509
	5,843	...	...	5,843
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	438	...	...	438
Accounts	300	...	...	300
Stores	49	...	...	49
Medical	42	...	...	42
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	2,086	...	2,086
Signallers, &c.	...	...	6,473	6,473
Interpreters	...	...	99	99
Line and Signal Office Establishment	...	1,252	374	1,626
Total Salaries	6,672	3,338	7,066	17,076
Furlough Allowances, &c.	2,190	...	...	2,190
Allowances for special localities, &c.	149	551	628	1,328
Travelling Allowances	1,179	846	582	2,607
Total Salaries and Establishment	10,190	4,735	8,276	23,201
Rewards for passing examinations in language	36	...	...	36
Stationery and Printing	113	...	...	113
Repairs, &c., of Lines and Buildings	...	1,103	261	1,364
Office Contingencies	293	75	1,113	1,481
Store-keeping	11	...	...	11
Expenses of the Berne Bureau	...	...	30	30
	453	1,178	1,404	3,035
GRAND TOTAL	11,152	5,913	9,680	26,745
India Rx.	8,453	5,913	9,680	24,046
England £	1,473	...	...	1,473
Exchange Rx.	1,226	...	...	1,226

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1895.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Seignorage on Silver	...	1	1	
Assay fees	...	335	335	
Gain on Coinage Operations	1	205	206	
Gain on Copper Coinage	29,263	...	29,263	
Miscellaneous Receipts	4,820	442	5,262	
TOTAL, INDIA . Rx.	34,084	983	35,067	35,067
RECEIPTS IN ENGLAND—				
Proceeds of Sale of Indian Coins sent for assay . . . . . £				21
Exchange on Receipts in England . . . . . Rx.				18
TOTAL RECEIPTS UNDER THE HEAD "MINT" . Rx.				35,106

CHARGES.	Calcuttta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Establishment and Contingencies:				
Direction and Office	6,637	6,735	13,372	
Bullion Establishment	1,467	...	1,467	
Operative Establishment	10,043	7,419	17,462	
Assay Establishment	5,460	4,562	10,022	
Office Expenses	2,843	955	3,798	
	26,450	19,671	46,121	
Loss on Coinage:				
Loss of Weight in coining Silver	114	...	114	
Loss on melting Remittances	619	...	619	
Cost of Copper Alloy	1	...	1	
Value of Copper used for Contingent purposes	2	294	296	
	736	294	1,030	
Purchase of Local Stores:				
Cost of Country Coal, Oil, etc.	3,402	87	3,489	
TOTAL INDIA . Rx.	30,588	20,052	50,640	50,640
			£	
CHARGES IN ENGLAND—Cost of Assay of Indian Coins			30	
Stores for India			683	
				713
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				593
TOTAL CHARGES under the Head "MINT" Rx.				51,946

	Calcutta.	Madras. (*a*)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pensions and Gratuities to Mint Servants	465	126	1,407	1,998
Value of Stationery supplied	17	...	9	26
Value of Printing executed by Government Press	56	...	21	77
Note.—This does not include Absentee and Pension Allowances in England.	538	126	1,437	2,101
Estimated Value of Mint Buildings on 31st March 1895	161,421	56,600	276,251	494,272

Statement showing Coinage at the Indian Mints, during the year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
Silver:		*Rx.*		*Rx.*		*Rx.*
Half Rupees	1,276,703	63,835	...	...	1,276,703	63,835
Eighth Rupees	2,460,765	30,759	...	...	2,460,765	30,759
Copper:						
Quarter-Annas	45,744,400	71,476	...	...	45,744,400	71,476
Half-Pice	7,276,882	5,685	...	...	7,276,882	5,685
Pie-Pieces	18,391,524	9,579	...	...	18,391,524	9,579
Pice for Bikanir State	6,155,544	9,618	...	...	6,155,544	9,618
Half-Pice for ditto	500,000	391	...	...	500,000	391
Pice for Imperial British East Africa Co.	640,000	1,000	...	...	640,000	1,000
Straits Cents.	9,034,000	20,326	...	...	9,034,000	20,326
Ceylon Half Cents	4,040,000	2,020	...	...	4,040,000	2,020
	95,519,818	214,689	...	...	95,519,818	214,689

(*a*) Coinage operations in Madras-Mint discontinued from 1st September 1869.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section D.—Civil Departments.

Revenue *Rx.* 1,628,960. Expenditure *Rx.* 14,835,209.

Major Head	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30A	Expenditure	66	...	...	2,086,903
„	30B	Details of Charges under Secretariats	67	377,265	...	...
„	30C	„ „ Tour Charges	67	43,776	...	...
„	30D	Net Receipts in the Paper Currency Department	68	283,915	...	...
Law and Justice	31A	Receipts	69	...	679,360	...
„	31B	Expenditure	70	...	...	3,975,715
„	31C	Details of Charges under High Courts, &c.	71	316,779	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,338,045	...	...
„	31E	„ „ Criminal Courts	71	1,133,500	...	...
„	31F	„ „ Jails	72	784,929	...	...
„	31G	„ „ Convict Charges	72	119,635	...	...
Police	32	Receipts and Expenditure	73	...	406,222	3,989,003
Marine	33A	Receipts	74	...	154,883	...
„	33B	Expenditure	75	...	...	672,642
Education	34	Receipts and Expenditure	79	...	214,034	1,511,223
Ecclesiastical	35	Expenditure	80	...	...	185,521
Medical	36A	Receipts	81	...	81,502	...
„	36B	Expenditure	81	...	...	1,015,230
Political	37	Expenditure	82	...	...	897,584
Scientific and other Minor Departments	38A	Receipts	84	...	92,959	...
„	38B	Expenditure	85	...	...	501,388
		Total	...		1,628,960	14,835,209

No. 30A.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General(a)	25,524	...	...	...	...	...	...	...	...	...	25,524	
Salaries of Governors(a)	...	...	...	...	...	...	...	...	12,444	12,441	24,885	
,, of Lieutenant-Governors(a)	...	...	...	...	...	10,130	9,023	10,026	...	...	29,179	
,, of Chief Commissioners(a)	...	5,226	...	7,933	5,681	1,496	...	...	...	...	20,336	
,, of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	11,833	11,833	
Staff and Household Charges	22,990	600	...	2,309	1,213	3,105	4,282	2,356	(b) 13,819	(b) 20,066	70,740	
Durbar Fund	16,500	...	...	...	...	...	...	...	...	...	16,500	
												198,997
Executive Council	40,318	...	...	...	...	...	...	...	13,705	13,608	67,631	
Legislative Council	21,008	...	...	...	...	2,541	290	...	2,765	42	26,646	
Military Secretary: Salaries, Establishment, etc.	49,374	...	...	...	...	...	...	...	5,902	7,382	62,658	
Public Works Secretary: Salaries, Establishment, etc.	33,229	...	...	...	...	...	...	...	...	...	33,229	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30B)	135,166	15,567	42	27,805	10,497	56,025	33,396	25,695	30,819	42,253	377,265	
Tour Charges (as per Details in Account No. 30C)	23,730	2,417	...	671	460	2,554	5,285	7,082	260	317	43,776	
												611,205
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	...	27,585	27,192	...	18,102	...	72,879	
Financial Commissioner	...	...	...	11,207	...	...	...	20,075	...	...	31,282	
Inspector General of Stamps, Registration, and Excise	...	2,845	...	...	4,822	...	5,251	5,169	...	5,666	23,753	
Commissioners: Salaries, Establishments, etc.	127	21,920	20,424	21,820	5,669	60,535	50,282	36,289	...	24,997	242,063	
												369,977
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	42,020	9,741	200	23,592	5,250	35,260	22,655	17,114	27,076	28,189	211,097	
Accountant General, Public Works Department	26,651	...	...	...	...	...	...	...	...	...	26,651	
Paper Currency Department (*vide* Act. No. 30D)	11,858	...	...	2,340	...	16	1,270	1,212	2,618	8,915	28,229	
Reserve Treasury	529	...	...	...	...	...	...	...	34	...	563	
Allowances to Presidency Banks	27,913	...	...	...	...	1,437	...	...	4,233	9,506	43,089	
												309,629
General Establishment of Local Funds (including Wards Establishment)	193	3,056	318	1,094	276	30,336	5,614	13,306	31,531	10,684	96,408	96,408
Total Charges in India . Rx.	477,130	61,372	20,984	98,771	33,868	232,020	164,540	138,324	163,308	195,899		1,586,216
			119,755									
											£	
Charges in England:												
Salaries of the Secretary of State and Council for India and Establishment											132,295	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,551	
Store Department: Wages of artificers and labourers, etc.											25,305	
Bank of England and Bank of Ireland for management of Debt											61,096	
Law Charges											70	
Postage of Despatches to and from India											1,224	
Books and Newspapers supplied to India, not invoiced as stores											567	
Telegrams to India											4,702	
Expenses of cataloguing the records of the India Office											978	
Passage and outfit allowance of the Governor of Bombay											1,000	
Charges in connection with the restoration of a Portrait sent from Government House, Calcutta											20	
Office Contingencies											13,115	
Stores for India:											246,923	
Currency Notes, etc.											26,380	
												273,303
Exchange on Charges in England											. Rx.	227,384
											Total General Administration Charges . Rx	2,086,903

(a) Including Exchange Compensation Allowance.

(b) Includes Rx. 9,000 and Rx. 9,300 Expenditure from Contract Allowance in Madras and Bombay, respectively.

No. 30B.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1895.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	37,115	
Home Department	25,035	
Foreign Department	46,766	
Revenue and Agricultural Department	21,905	
Translator's Department	630	
Officer in charge of the Records of the Government of India	3,715	
		135,166
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges	15,567	15,567
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	42	42
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	23,770	
Translator's Department	4,035	
		27,805
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		10,497
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	17,241	
Revenue and General Departments	14,776	
Financial and Municipal Departments	13,428	
Marine Department	1,523	
	46,968	
Allowance and Contingent Charges	(a)5,716	
Translator's Department	2,911	
Librarian's Department	430	
		56,025
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries Establishment, and Contingent Charges		33,396
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		25,695
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	12,704	
Revenue Department	10,089	
Translator's Department	2,940	
Local and Municipal Department	2,416	
Other Establishments and Services	2,670	
		30,819
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	19,224	
Revenue, Financial and General Departments	16,476	
Separate Department	1,695	
Translator's Department	3,812	
Secretariat Record Office	425	
Payments to Officers of other Provinces	621	
		42,253
TOTAL CHARGES UNDER SECRETARIATS, ETC. Rx.		377,265

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30C.—DETAILED ACCOUNT of TOUR CHARGES, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	1,803	...	...	...	...	260	...	...	...	...	2,063
Travelling Allowances	4,625	912	...	612	376	...	894	362	228	27	8,036
Special Train	3,001	...	...	...	...	...	...	...	...	...	3,001
Posting Bullock Train and Railway Train hire	2,618	...	...	...	...	...	3,485	...	...	...	6,103
Purchase and Repair of Tents, and Camp Establishment and Furniture	781	1,383	...	...	9	...	776	...	32	...	2,981
Miscellaneous	10,902	122	...	59	75	3,294	130	6,720	...	290	21,592
TOTAL TOUR CHARGES Rx.	23,730	2,417	...	671	460	3,554	5,285	7,082	260	317	43,776
			671								

No. 30D.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1895.

	Rx.	*Rx.*
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX 1882—*see* Account No. 24, page 46, Interest Receipts.	345,228	
Miscellaneous Receipts	1,031	
TOTAL RECEIPTS . Rx.		346,259

Note.—Amount of Securities held on the 31st March 1895 was as follows:—

	Amount.	Cost Price.
	R	*R*
3½ per cent.	8,15,95,000	8,00,00,000

CHARGES

Charges in the Department—	*Rx.*		
Salaries and Establishment Charges	25,343		
Travelling Allowances	43		
Purchase of Stationery	6		
House, Lighting, Police, and Water Rates	707		
Service Telegrams	48		
Purchase of Service Stamps	359		
Cost of Chests, Bags, and Locks	186		
Dead Stock (Cost of Office Furniture, etc.)	107		
Freight on Note Forms paid in India	44		
Charges for Remittance	11		
Contingencies	1,375		
As in Acct. No. 30A Rx.		28,229	
Charges in other Departments—			
Salary	361		
Pensions and Gratuities	1,197		
Cost of Note Forms received from England, including Freight	31,243		
Value of Stationery supplied	297		
Value of Printing executed by Government Press	553		
Repairs of Buildings and other Public Works Charges connected with the Department	464		
		34,115	
TOTAL CHARGES . Rx.			62,344
NET PROFIT IN 1894-95 . Rx.			283,915

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	2,763	2,587	494	1,272	794	4,595	2,231	1,081	1,512	2,251	19,580
Court Fees realized in Cash	22	2,146	21	3	219	3,001	23,422	737	2,066	1,807	33,444
General Fees, Fines, and Forfeitures	4,362	9,716	12,050	26,231	8,046	75,818	28,127	35,152	69,032	32,235	300,769
Pleadership Examination Fees	...	7	...	...	169	2,930	1,127	...	389	34	4,656
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	10	134	1,584	...	3,315	5,043
Other Receipts	3	314	43	27	13	3	3	2,345	255	96	3,102
Miscellaneous	5	219	195	243	112	928	230	86	456	1,414	3,888
TOTAL COURTS OF LAW	7,155	14,989	12,803	27,776	9,353	87,285	55,274	40,985	73,710	41,152	370,482
Jails:											
Sale-proceeds of Jail Manufactures	1,809	26,434	8,423	22,280	1,088	84,349	46,295	15,936	40,490	9,930	257,034
Convict Receipts at Port Blair	25,203	...	...	...	...	...	...	...	...	...	25,203
Hire of Convicts	350	410	233	3,451	4,525	4	1,542	3,824	1,518	5,130	20,987
Other Jail Receipts	253	139	268	94	38	854	314	174	1,144	2,376	5,654
TOTAL JAILS	27,615	26,983	8,924	25,825	5,651	85,207	48,151	19,934	43,152	17,436	308,878
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	34,770	41,972	21,727	53,601	15,004	172,492	103,425	60,919	116,862	58,588	679,360
			75,328								

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—											
High Courts (as per details in Account No. 31C.)	*Rx.* 50	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* ...	*Rx.* 117,688	*Rx.* 44,365	*Rx.* ...	*Rx.* 54,224	*Rx.* 67,345	*Rx.* 283,672
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	33,157	...	...	33,157
Judicial Commissioner	595	6,048	6,818	7,473	...	...	12,644	...	...	5,430	39,008
Recorder's Court	...	...	...	7,782	...	...	...	...	...	...	7,782
Law Officers	202	300	1,061	5,726	564	30,336	12,413	6,549	16,894	18,726	92,771
Administrator General	...	...	...	...	...	...	...	...	180	377	557
Civil and Sessions Courts (as per details in Account No. 31D)	8,467	10,341	1,773	9,994	18,810	467,713	247,368	124,825	253,667	195,087	1,338,045
Criminal Courts (as per details in Account No. 31E)	16,033	69,877	73,552	100,798	38,949	236,197	196,403	151,403	115,308	134,980	1,133,500
Coroner's Court	...	...	...	...	...	1,358	...	...	...	1,258	2,616
Presidency Magistrate's Court	...	...	...	...	...	6,576	...	...	5,222	8,505	20,303
Courts of Small Causes	402	3,358	...	4,553	...	17,155	6,036	3,269	9,758	24,629	69,160
Pleadership Examination Charges	...	1	...	...	15	1,021	1,127	...	1,116	51	3,331
Refunds	514	1,163	2,564	3,904	732	12,994	4,619	4,816	8,903	3,764	43,973
TOTAL COURTS OF LAW	26,263	91,088	85,768	140,230	59,070	891,038	524,975	324,019	465,272	460,152	3,067,875
Jails:											
Jails (as per details in Account No. 31F)	6,514	52,216	29,223	86,182	9,024	200,746	150,846	81,588	102,604	65,986	784,929
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	119,635	...	...	...	...	...	...	...	...	...	119,635
Convict Charges at Straits Settlements	494	...	...	...	...	...	...	...	...	...	494
Refunds	...	...	...	...	...	7	11	57	...	7	82
TOTAL JAILS	126,643	52,216	29,223	86,182	9,024	200,753	150,857	81,645	102,604	65,993	905,140
			114,991	226,412							
TOTAL CHARGES IN INDIA . Rx.	152,906	143,304	341,403		68,094	1,091,791	675,832	405,664	567,876	526,145	3,973,015

	£	
CHARGES IN ENGLAND:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	226	
Stores for India:		
Coal for Port Blair	1,248	
		1,474
EXCHANGE ON CHARGES IN ENGLAND . Rx.		1,226
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,975,715

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1895.

	India.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges (a)	...	64,765	30,243	22,478	25,353	34,578	177,417
Appellate Branch Salaries, Establishments and Contingencies	...	32,129	14,122	10,679	18,852	10,499	86,281
Original Branch Salaries, Establishments and Contingencies	50	20,794	...	...	10,019	22,268	53,131
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	50	117,688	44,365	33,157	54,224	67,345	316,829

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1895.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(a)	4,055	9,039	1,200	6,406	6,570	237,726	130,111	75,487	112,015	92,464	675,073
Establishment	1,764	835	345	1,249	6,129	103,446	54,453	15,849	65,796	57,187	307,053
Ditto, Judicial Record	...	...	...	...	...	...	7,588	...	...	...	7,588
Service of Processes	2,178	...	176	306	4,650	81,438	45,262	23,364	64,515	33,375	255,264
Travelling Allowances	176	328	7	450	89	2,657	1,577	1,378	659	2,134	9,455
Diet of Witnesses	...	...	...	1,320	124	1,807	2,509	...	3,926	3,416	13,102
Service Postage	35	89	3	30	72	2,770	1,454	5,355	552	1,977	12,337
Other Contingent Charges	259	50	42	233	1,176	37,869	4,414	3,392	6,204	4,022	57,661
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	512	512
			1,773	9,994							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	8,467	10,341	11,767		18,810	467,713	247,368	124,825	253,667	195,087	1,338,045

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1895.

	India, General.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part* of Salaries of Magistrates and Deputy Commissioners.(a)	2,370	17,981	16,675	19,379	9,686	55,837	59,366	36,040	12,262	31,484	261,080
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	2,962	16,589	25,164	29,576	15,479	88,540	67,649	36,639	43,661	58,441	384,700
Salaries of Cantonment, City, and Railway Magistrates, etc.(a)	4,478	1,988	1,372	987	...	2,342	15,434	10,524	930	7,084	45,139
Establishments	3,942	17,838	16,352	19,812	8,177	48,344	31,005	39,105	39,951	13,958	238,484
Travelling Allowances	476	1,426	5,381	4,674	1,704	9,496	6,261	5,190	6,770	12,532	53,910
House-rent and other Allowances	13	...	...	...	30	291	234	510	...	...	1,078
Diet and Road Money to Witnesses and accused persons	163	1,770	2,298	10,659	164	2,312	6,707	7,689	4,533	5,968	42,263
Service of Processes	...	9,133	3,315	11,281	806	11,755	...	...	110	...	36,400
Service Postage	283	1,193	535	830	612	2,489	1,717	9,148	223	3,525	20,555
Other Contingent Charges	1,346	1,959	2,400	3,600	2,291	14,791	8,030	6,558	6,868	1,062	48,965
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	926	926
			73,552	100,798							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	16,033	69,877	174,350		38,949	236,197	196,403	151,403	115,308	134,980	1,133,500

* The remaining part is charged under "Land Revenue."
(a) Including Exchange Compensation Allowance.

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	...	1,538	...	5,683	4,797	4,816	4,007	1,202	22,043
Presidency Jails	...	...	...	...	...	10,223	...	...	7,894	7,465	25,582
Central Jails	...	19,659	12,092	44,302	...	52,276	46,637	13,651	31,136	11,133	230,886
District Jails	4,974	9,838	11,196	16,075	7,100	65,158	60,599	36,716	17,131	28,376	257,163
Lock-ups	514	931	1,537	5,500	1,058	11,867	5,882	4,816	8,451	3,200	43,756
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	...	8,707	...	3,423	12,130
School of Industry	...	823	...	1,410	...	4,075	3,197	...	...	1,216	10,721
Charges for Transportation of Convicts	...	47	...	236	...	...	...	24	855	285	1,447
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	8	8
Jail Manufactures	1,026	20,918	4,398	17,121	866	51,464	29,734	12,858	33,130	9,678	181,193
Total Charges under Jails . . Rx.	6,514	52,216	29,223	86,182	9,024	200,746	150,846	81,588	102,604	65,986	784,929
			115,405								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1895.

India, General.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	14,201
Police Establishment	14,078
Medical, Commissariat, and other Establishments	13,685
Ecclesiastical Establishment, Chaplain	893
Commissariat Supplies	42,204
Stores, Clothing, Tools, etc.	12,413
Passage and Subsistence Money to Convicts	12,095
Freight	9,645
Miscellaneous Services, Supplies, and Contingencies	421
Total Convict Charges at Port Blair, etc. . Rx.	119,635

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	721	899	230	1,385	4,409	9,530	1,658	5,147	16,845	40,824
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	179	12,373	...	40	942	6,747	55,796	...	6,068	82,145
Recoveries on account of Presidency Police	...	...	...	...	...	7,746	...	...	2,880	13,040	23,666
Recoveries on account of Village Police	...	...	...	...	107	23,656	...	3	...	...	23,766
Fees, Fines, and Forfeitures	1,212	17,239	5,435	5,871	8,521	52,951	29,598	11,494	35,158	37,383	204,862
Cash Receipts under the Arms Act	11	...	112	49	13	...	5	13	...	24	227
Contributions for Pensions	74	301	...	15	145	35	531	96	128	471	1,796
Miscellaneous	587	475	554	210	8,611	3,912	3,266	1,319	4,026	5,476	28,936
TOTAL POLICE RECEIPTS . Rx.	1,884	18,915	19,373	6,375	18,822	93,651	49,677	70,379	47,339	79,807	406,222
			25,748								
CHARGES.											
Presidency Police	...	...	...	...	...	73,917	...	...	26,316	43,030	143,263
Provincial Superintending Officers of the District Police	...	4,982	...	13,178	...	17,414	15,806	12,676	16,292	8,523	88,871
District Executive Force:											
District Superintendents and Assistants (*a*)	2,944	19,248	22,584	29,259	7,788	52,089	50,232	37,609	33,416	25,473	280,642
Inspectors, Constables, etc. (*a*)	32,283	97,394	113,929	122,709	27,792	274,682	301,319	194,719	261,529	280,187	1,706,543
Office and other Establishments	621	262	4,004	306	1,111	15,993	874	569	...	6,927	30,667
Police Hospitals, Establishments and Charges	83	1,286	...	...	364	3,103	2,222	...	2,941	783	10,782
Clothing	1,892	2,261	7,721	7,099	1,762	16,477	25,868	7,057	11,417	11,547	93,101
Arms and Accoutrements	59	1,254	2,655	7,897	—29	855	4,139	2,444	5,534	3,745	28,553
Miscellaneous	4,164	12,075	23,792	25,596	5,928	67,813	27,478	28,587	54,741	32,678	282,852
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1 220	1,220
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	42,046	133,780	174,685	192,866	44,716	431,012	412,132	270,985	369,578	362,560	2,434,360
Railway Police	4,260	2,015	2,351	4,154	115	11,587	12,046	14,677	...	8,055	59,260
Municipal and Cantonment Police	...	...	10,987	...	...	3,584	...	55,777	...	4,295	74,643
Village Police	...	...	...	4,521	135	24,919	263,435	...	647	90,546	384,203
Special Police	...	313	417,398	83,730	82,738	49,493	624	32,234	1,053	44,066	711,649
Cattle Pounds	288	5,809	141	385	2,793	3,225	10,977	3,315	25,755	13,294	65,982
Steam Boiler Inspection Establishment and Charges	...	...	...	723	...	2,681	...	...	...	2,528	5,932
Thuggee and Dacoity	14,424	...	...	...	...	...	7	...	...	...	14,431
Miscellaneous	...	...	2	4	...	...	2	422	...	...	430
Refunds		79	622	1,522	713	47	506	203	11	719	4,422
TOTAL CHARGES IN INDIA . Rx.	61,018	146,978	606,186	301,083	131,210	617,879	715,535	390,289	439,652	577,616	3,987,446
			907,269								
CHARGES IN ENGLAND:											
Passage to India of Assistant Superintendents on appointment, etc. . . £											850
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.											707
TOTAL POLICE CHARGES . Rx.											3,989,003

(*a*) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1895.

RECEIPTS.	India, General.	Burma.		Assam.	Bengal.	Madras.	Bombay.	Total.
		Upper.	Lower.					
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	...	84,869	...	391	85,260
Cost of Work executed for Port and Local Funds and for Private Individuals	8,179	...	...	...	...	...	...	8,179
Hire of Vessels	6,607	...	...	...	...	...	...	6,607
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	3,605	224	70	5	232	...	...	4,136
Miscellaneous	640	...	...	...	...	...	...	640
Registration and other Fees:								
Fees realized at the Shipping Office	...	...	143	...	3,659	...	5,989	9,791
Examination Fees	...	26	89	...	144	...	...	259
Fees under Merchant Seamen's Act of 1854	...	...	...	...	115	...	...	115
Freight, Passage and Tonnage	...	257	10	...	...	...	...	267
Miscellaneous:								
Deductions for Mess Money	..	...	...	...	1,091	...	...	1,091
Coast Light Dues	...	...	27,541	...	...	...	...	27,541
Other Items	6,573	78	714	...	3,155	2	475	10,997
TOTAL MARINE RECEIPTS . Rx.	25,604	585	28,567	5	93,265	2	6,855	154,883
		29,152						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1895.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,209	...	(a) 1,209
Director and Deputy Director of the Royal Indian Marine	8,970	399	
Examiner of Marine Accounts	6,514	99	
	15,484	498	15,982
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	7,042	291	
Office Establishment	569		
	7,611	291	7,902
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	330	506	
Miscellaneous	700	...	
	1,030	506	1,536
	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,649	2,061	
Constructor's Department	1,436	2,073	
Factory Branch	2,070	4,189	
Builder's Branch	868	1,242	
Store-Keeper's Department	2,868	4,551	
Cashier's Office	1,067	1,210	
Dockyard Dispensary	81	222	
Wages of Artificers and Labourers	19,598	35,738	
Miscellaneous	879	300	
	30,516	51,586	
Deduct—Charged to other Departments and Local Governments	*13,942*	*19,506*	
	16,574	32,080	48,654

Gross Tonnage.	I. H. P. Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
3,901	6,802	"Warren Hastings"	7,173	
2,723	2,300	Troop-ship "Clive"	6,614	
2,245	1,077	Troop-ship "Canning"	5,304	
1,524	2,202	Troopship "Dalhousie"	5,697	
1,125	2,157	"Mayo"	4,481	
903	1,277	Despatch Vessel "Lawrence"	3,979	
735	1,669	"Elphinstone"	2,801	
960	2,028	"Minto"	4,114	
		Contingencies	400	40,563
		Carried forward . Rx.		40,563 / 75,283

(a) Includes Exchange Compensation Allowance.

No. 33B.—Account of Marine Charges for the Year ended 31st March 1895—*continued.*

Gross Tonnage.	I.H.P. Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.
		Brought forward		75,283
		SALARIES AND ALLOWANCES, ETC.—Brought forward		40,563
		Inland Steamers and Flats.		
117	190	Steamer "Comet"	1,881	
614	750	Steamer "Irrawaddy," including Flats Nos. I and II	2,765	
629	360	"Sladen," including Flats C and D	2,495	
172	512	"Bhamo"	1,784	
...	316	"Pagan"	439	
		Contingencies	178	
				9,542
		Marine Survey.		
515	650	Steam-cutter "Investigator"	3,104	
		Marine Survey Boat Party	581	
		Contingencies	43	
				3,728
		Small Steamers and Launches.		
		Sub-Marine Mining Vessels, Bombay—		
92	347	"Muzbee"	677	
8	30	"Tickler"		
		" " " Calcutta—		
94	221	"Panther"	608	
19	...	"Cobra"		
		" " " Karachi—		
8	25	"Sapper"	468	
55	138	"Miner"		
		" " " Rangoon—		
93	382	"Tamil"	738	
8	30	"Handy"		
560	...	Vessels in Ordinary, Calcutta Hulk "Quangtung"	467	
400	...	" " Total "Ganges"	108	
...	...	" " "Leopard and Koladyne"	300	
		Vessels employed on Military Serices and Special Defences at—		
		Aden 326		
		Bombay 819		
		Calcutta 201		
		Karachi 494		
		Rangoon 590	2,430	
		Contingencies	85	
				5,881
		Viceroy's Yacht Establishment and Contingencies.		
		"Maud" and "Lytton"	766	
		Contingencies	3	
				769
		Yard Crafts.		
		Yard Craft, "Calcutta"	1,230	
		Ditto, "Bombay"	4,829	
				6,059
		General duty, leave allowances, etc.	593	593
		INDIAN ALLOWANCES.		
		Allowance to R. M. Officers serving on Floating Defences	1,554	1,554
		SHORE ALLOWANCES.		
		Shore Allowances to R. M. Officers	715	715
		TOTAL SALARIES AND ALLOWANCES, ETC.		69,404
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	16,149	
		Allowances in lieu of Provisions	2,578	
		Purchase of water for Royal Indian Marine Vessels	1,377	
				20,104
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	12,446	
		Metals and Metal Articles	2,801	
		Freight, Carriage, etc.	3,528	
		Coals and other Fuel	26,199	
		Hemp, Canvas, Rope, etc.	3,982	
		Paint Materials, Oils, Tar, Tallow, etc.	12,164	
			61,120	
		Deduct—Value of Supplies to, and of Stores used on works for, other Departments and Local Governments	89,019	—27,899
		Carried forward . Rx.		136,892

No. 33B.—Account of Marine Charges for the Year ended 31st March 1895—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	*Rx.*	*Rx.*	*Rx.*
Brought forward		136,892	
Hire of ships and vessels		1,076	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	2,506		
Passage and Conveyance of Officers and Men	1,326		
Allowance to Marine Officers for passing in oriental languages	198		
Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	5,550		
Medical Stores	212		
Freight on Europe Stores	3,284		
Miscellaneous	841		
		13,917	
TOTAL CHARGES, INDIA, GENERAL			151,885

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Upper.	Lower.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	13,219	5,018	2,248	6,949	496	955	28,885	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	339	1,935	...	...	2,274	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	16,137	3,112	2,095	9,398	...	2,674	33,416	
PURCHASE AND HIRE OF SHIPS AND VESSELS	12	774	...	...	...	...	786	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	206	54,680	...	310	55,196	
MARINE ESTABLISHMENTS	...	4,808	...	8,497	726	1,924	15,955	
MISCELLANEOUS SHORE ESTABLISHMENT	3,413	...	...	...	...	...	3,413	
SUBSIDIES TO STEAM-BOAT COMPANIES	5,950	5,986	3,985	2,858	...	...	18,779	
MISCELLANEOUS—								
OTHER MISCELLANEOUS CHARGES	1,360	96	1	4,401	3,548	178	9,584	
STATE YACHT ESTABLISHMENTS	...	...	...	561	...	...	561	
LIGHT-HOUSES AND LIGHT-SHIPS	...	12,507	...	...	...	...	12,507	
REFUNDS	...	66	...	30	...	...	96	
Total Charges in the Civil Departments in India	40,091	32,367	8,874	89,309	4,770	6,041		181,452
	72,458							
TOTAL CHARGES IN INDIA							Rx.	333,337

CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	50,121		
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	59,600		
Passage to and from India of officers and men of the Indian Government Defence Vessels not covered by the subsidy	1,048		
Allowances of Marine Officers whilst under instruction	931		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	727	112,427	
Stores for India:	£		
For Bengal: Coal	482		
Miscellaneous Stores	20,038		
For Bombay: Coal	22,288		
Miscellaneous Stores	29,977	72,785	
TOTAL CHARGES IN ENGLAND		£	185,212
EXCHANGE ON CHARGES IN ENGLAND		Rx.	154,093
TOTAL MARINE CHARGES		Rx.	672,642

No. 33B.—Account of Marine Charges for the Year ended 31st March 1895—*continued.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	98	...	...	...	...	98
		Pilot Vessels.							
		P. V. "Alice"	...	...	...	1,201	...	...	1,201
		" "Sarasvati"	...	...	...	1,280	...	...	1,280
		" "Fame"	...	...	...	1,535	...	...	1,535
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"	...	...	1,701	...	...	...	1,701
		" "Guide"	...	...	...	2,587	...	...	2,587
47	...	Yacht Flat "Sonamukhi"	...	...	238	...	...	...	238
16	...	Yacht "Irene"	...	...	...	...	27	...	27
		Steam Launch "Enchantress"	...	...	...	108	...	..	108
		" " Kestrel	...	...	249	...	...	...	249
5	8	" " "Osprey"	..	...	60	...	...	...	60
139	...	S. S. "Margarita"	...	...	...	...	469	...	469
432	...	Flat "Mooltan"	} ...	...	...	...	...	955	955
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	13,219	4,920		50			18,189
		Exchange Compensation Allowance	...	...		188			188
		TOTAL SALARIES, ETC. Rx.	13,219	5,018	2,248	6,949	496	955	28,885
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	6,709	...	108	6,817
		Volunteers' and Leadsmen's Allowances	...	...	...	1,009	...	...	1,009
		Pilotage Allowance, Free List	...	...	..	28,508	...	...	28,508
		Pilotage Allowance, Licensed List	...	...	206	16,646	...	...	16,852
		Pilot Vessels	...	...	...	...	...	115	115
		Surgeon at the Sandheads	...	...	...	347	...	...	347
		Mess, Passage, and Miscellaneous	...	...	...	1,461	...	87	1,548
		TOTAL PILOTAGE, ETC. Rx.	...	...	206	54,680	...	310	55,196
		MARINE ESTABLISHMENTS.							
		Port Officer's Department	...	4,719	...	2,947	...	...	7,666
		Agent for Government Consignments	...	...	...	...	357	...	357
		Shipping Office	..	...	...	2,956	...	1,899	4,855
		Marine Court	...	89	...	78	...	25	192
		Establishment and Miscellaneous	...	...	...	...	369	...	369
		Survey of Steam Vessels	...	...	...	2,516	...	...	2,516
		TOTAL MARINE ESTABLISHMENTS Rx.	...	4,808	...	8,497	726	1,924	15,955
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary (*a*)	934	...	...	...	...	...	934
		Establishment and Contingencies	2,479	...	...	...	...	...	2,479
			3,413	...	...	...	...	...	3,413
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	32	62	...	77	...	...	171
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,786	...	...	1,786
		Contribution to Port Funds	...	...	...	1,620	473	...	2,093
		Life Boat Establishment at Goalundo	...	...	...	66	...	...	66
		Harbour Master's Fees for Sea-going and Inland Vessels	14	...	...	111	...	...	125
		Provincial grant to Paumben Pilotage Fund	...	...	...	...	3,075	...	3,075
		Life Boats at Alibag	...	...	...	...	...	173	173
		Miscellaneous	1,314	34	1	741	...	5	2,095
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	1,360	96	1	4,401	3,548	178	9,584

(*a*) Includes Exchange Compensation Allowance.

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.											
Fees from Schools and Colleges	Rx. 1,619	Rx. 1,861	Rx. 85	Rx. 1,168	Rx. 4,429	Rx. 56,392	Rx. 21,361	Rx. 10,245	Rx. 35,902	Rx. 40,701	Rx. 173,763
Contributions	96	1,617	...	...	...	2,326	2,742	471	813	570	8,635
Income from Endowments	...	...	...	...	...	1,134	97	...	22	...	1,253
Miscellaneous:											
Sale-proceeds of Books	82	343	...	...	20	5	969	68	1,326	14,257	17,070
Examination Fees	104	378	...	...	61	1,220	2,859	29	736	...	5,387
Other Receipts	...	270	80	78	141	1,482	281	265	2,367	2,962	7,926
Total Receipts Rx.	1,901	4,469	165	1,246	4,651	62,559	28,309	11,078	41,166	58,490	214,034
			1,411								
CHARGES.											
Direction:											
Salary (a)	...	1,803	...	2,066	1,750	3,975	2,947	2,567	3,173	3,444	21,725
Establishment and Contingencies	...	1,246	...	1,284	966	3,717	1,713	2,337	2,735	1,490	15,488
Inspectors:						(a)	(a)	(a)	(a)	(a)	
Salary	(a)352	(a)5,075	(a)3,012	(a)6,240	2,350	33,109	14,452	11,651	16,947	14,258	107,446
Establishment and Contingencies	413	2,853	1,016	2,709	1,510	27,037	10,688	4,863	20,571	9,311	80,971
University	...	...	...	...	...	...	..	3,705	...	500	4,205
Govt. Colleges—General	3,591	2,118	...	...	...	52,461	15,073	6,218	20,482	15,247	115,190
Govt. Colleges—Professional	...	...	...	...	...	13,575	...	...	19,202	9,809	42,586
Govt. Schools—General:											
Secondary	2,331	11,204	...	1,853	7,778	57,483	46,558	14,115	21,991	35,092	198,405
Primary	1,917	13,193	...	...	204	4,096	55,415	34,251	67,252	132,921	309,249
Contribution to Schools	...	2,826	...	3,400	...	...	...	12,261	623	25,208	44,318
Govt. Schools—Special:											
Training Schools	266	3,424	...	3,155	1,576	7,424	4,576	6,427	15,262	9,310	51,420
Technical Schools	...	605	857	2,395	222	8,077	608	2,421	8,111	7,007	30,303
Other Schools	...	...	...	...	...	1,586	...	...	4,025	...	5,611
Grants-in-Aid:											
Grants-in-aid	6,278	7,156	3,547	10,211	18,251	116,600	704	29,079	35,400	21,662	248,888
Payments by Results	...	9,495	2,847	8,313	...	18,658	34,436	...	36,714	24,935	135,398
Scholarships	633	2,673	657	1,218	2,112	21,908	5,025	8,789	2,184	8,103	53,302
Miscellaneous:											
Government Book Depôt	...	...	...	...	...	...	1,326	...	1,397	17,410	20,133
Grants for Encouragement of Literature	240	35	...	...	...	949	...	166	...	143	1,533
Miscellaneous	940	549	18	8,526	512	5,800	2,510	936	2,010	...	21,801
Refunds	...	120	...	...	4	112	17	6	91	50	400
Total Charges in India Rx.	16,961	64,375	11,954	51,370	37,235	376,567	196,048	139,792	278,170	335,900	1,508,372
			63,324								

Charges in England:

	£	
Passage to India of Educational Officers on appointment	330	
Scholarships to enable Natives of India to pursue their education in England	1,226	
		1,556
Exchange on Charges in England Rx.		1,295
Total Charges under Education Rx.		1,511,223

(a) Including Exchange Compensation Allowance.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:											
Stipend of the Bishop (*a*)	5,042	...	...	267	...	...	...	...	2,986	1,771	10,066 +370
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (*a*)	7,920	3,982	3,337	3,547	1,180	14,501	21,372	19,304	27,269	20,861	123,273
Establishments	500	203	106	242	42	841	729	728	1,352	1,180	5,923
Other Charges	2,202	622	403	872	204	2,448	2,495	2,208	3,423	3,402	18,279
Church of Scotland: (*b*)											
Pay of Chaplains and Registrars, including allowance (*a*)	1,488	...	...	...	...	1,173	1,531	590	1,335	3,766	9,883
Establishments	40	...	...	...	...	232	44	15	136	109	576
Other Charges	224	...	...	...	...	108	125	25	272	468	1,222
Church of Rome:											
Allowances to Bishops and Priests, etc.(*b*)	...	...	...	396	...	666	368	215	600	1,696	3,941
Other Charges	...	...	...	...	...	17	...	165	...	..	182
OTHER CHURCHES:											
Allowances to other Clergymen	707	409	155	134	...	299	1,255	1,924	416	776	6,075
Other Charges	138	...	...	...	...	16	188	302	2	...	646
Charges for Cemeteries	335	195	268	242	103	631	775	625	980	892	5,046
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	317	317
TOTAL CHARGES IN INDIA (*b*) Rx.	18,596	5,411	4,269	5,700	1,529	20,932	28,882	26,101	38,771	35,238	185,429
			9,969								

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	50
EXCHANGE ON CHARGES IN ENGLAND	Rx.	42
TOTAL ECCLESIASTICAL CHARGES (*b*)	Rx.	185,521

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1895.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	...	4,760	...	619	1,220	2,413	9,012
Hospital Receipts	...	...	...	...	...	8,928	72	540	2,174	5,971	17,685
Lunatic Asylum Receipts	4	222	...	1,388	31	2,567	806	121	1,340	1,528	8,007
Sale of Medical Stores	...	18	...	...	58	6	4	84	386	179	735
Income from Endowments	...	...	...	...	...	4	309	...	102	...	415
Contributions	840	511	32	51	...	6,528	15,147	3,512	7,206	5,374	39,201
Miscellaneous	8	103	8	11	13	615	407	520	859	462	3,006
TOTAL RECEIPTS IN INDIA Rx.	852	854	40	1,450	102	23,408	16,745	5,396	13,287	15,927	78,061
			1,490								

RECEIPTS IN ENGLAND:

Pay, pensions, &c., of Lunatics at the Cotton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance	£	1,878
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	1,563
TOTAL MEDICAL RECEIPTS	Rx.	81,502

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1895.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	10,753	20,923	11,852	18,286	13,092	69,996	50,715	34,438	51,647	35,250	316,952
Hospitals and Dispensaries	6,863	9,837	4,215	4,095	12,594	57,700	45,979	34,526	104,905	71,351	352,065
Sanitation and Vaccination	7,277	5,665	874	3,018	2,888	23,724	18,292	11,993	78,529	33,671	185,931
Grants for Medical purposes	...	161	490	660	417	327	1,452	...	565	502	4,574
Medical Schools and Colleges	...	...		185	...	29,406	3,019	13,571	19,235	18,359	83,775
Lunatic Asylum	421	1,528	...	3,461	855	11,414	7,200	2,768	9,360	11,244	48,251
Special Hospital	...	...	...	...	...	1,540	...	...	...	...	1,540
Chemical Examiner's Department	...	...	...	367	...	2,445	2,201	175	2,159	2,394	9,741
Refunds	...	45	...	9	...	99	272	55	54	74	609
TOTAL CHARGES IN INDIA Rx.	25,314	38,160	17,431	30,081	29,846	196,651	129,130	97,526	266,454	172,845	1,003,438
			47,512								

CHARGES IN ENGLAND:

Cost of maintenance of Lunatics at the Coton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth, and at other Asylums	£	6,437
EXCHANGE ON CHARGES IN ENGLAND	Rx.	5,355
TOTAL MEDICAL CHARGES	Rx.	1,015,230

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
IN INDIA.											
POLITICAL AGENTS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	113,564	2,930	15,706	963	7,027	...	1,927	32,299	6,032	46,533	226,981
Establishments and Contingent Charges	73,702	993	10,477	...	6,388	...	633	(*a*)10,783	2,442	33,490	138,908
Less—Contribution for Salaries, Establishments, etc.	...	...	...	...	...	...	...	...	...	—21,112	—21,112
CHARGES ON NORTH-WEST FRONTIER:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	473	...	...	473
Allowance to Khyber Tribes	...	...	...	...	...	...	...	9,012	...	...	9,012
Perso-Afghan Frontier, Khorassan	14,796	...	...	...	...	...	...	...	...	...	14,796
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	12,394	...	...	12,394
Payments for guarding Hill Passes	...	...	...	...	...	...	...	9,077	...	...	9,077
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	40,638	...	...	...	...	...	...	...	...	...	40,638
Zhob Valley Charges	39,497	...	...	...	...	...	...	...	...	...	39,497
POLITICAL SUBSIDIES:											
Political Subsidies	120,800	...	...	...	...	...	...	3,120	...	...	123,920
Muskat Subsidy	8,740	...	...	...	...	...	...	...	...	...	8,740
ENTERTAINMENT OF ENVOYS AND CHIEFS	2,018	...	118	13	170	134	...	5,426	...	1,873	9,752
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	5,492	3	358	370	83	2,704	2,500	1,353	...	4,462	17,325
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	6,397	...	...	...	6,397
Ayub Khan, charges on account of	...	...	...	...	...	...	...	28,646	...	...	28,646
Kabul Refugees and State Prisoners	1,673	...	...	...	...	...	4,020	16,119	...	14,152	35,964
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	4,252	4,252
Burmese Refugees and State Prisoners	3,249	...	...	...	...	...	300	...	...	...	3,549
Other Refugees and State Prisoners	...	...	1	204	...	53	610	...	159	...	1,027

SPECIAL POLITICAL EXPENDITURE—											
Mekran Expedition	2,350	...	...	...	...	...	...	...	...	...	2,350
Afghan Border Demarcation	37,384	...	...	...	...	...	...	...	...	...	37,384
Cabul Mission	1,151	...	...	...	...	...	...	...	...	...	1,151
Sikkim Mission	...	...	...	...	...	2,365	...	...	...	...	2,365
Kurram Mission	...	...	...	...	...	...	...	22,939	...	...	22,939
Chitral Expedition	2	...	...	...	...	...	...	158	...	...	160
Kaington-Chengmai Mission	...	...	256	...	...	...	...	...	...	...	256
Mekong Commission	...	...	6,275	...	...	...	...	...	...	...	6,275
Other Charges	129	...	...	...	...	200	...	...	...	...	329
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	21,577	...	...	...	...	...	...	...	...	...	21,577
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	...	...	10,418	10,418
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	...	3,600	3,600
MISCELLANEOUS—											
Mhairwara Battalion	15,392	...	...	...	...	...	...	...	...	...	15,392
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	301	...	...	...	...	...	...	127	...	...	428
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,053	...	...	...	...	...	...	...	...	...	1,053
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	1,133	...	...	1,153
Rewards for Intelligence and Assistance	...	...	416	...	...	...	...	616	...	...	1,032
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	175	37	24	73	117	3	79	508
Purchase and Repair of Insignia of the Order of Indian Empire	8	...	...	...	...	...	...	...	...	...	8
Rents, Rates, and Taxes	...	...	690	192	...	...	...	...	...	...	882
Contribution for expenses of Vice-Consulate, Chiengmai	1,502	...	...	...	...	...	...	...	...	...	1,502
Rajcoomar College in Bundelkhund	1,089	...	...	...	...	...	...	...	...	...	1,089
Viceregal Durbar Contingencies	...	...	...	...	...	...	...	600	...	...	600
Conveyance of Ordnance Stores for His Highness the Amir of Afghanistan	7,376	...	...	...	...	...	...	...	...	...	7,376
Sundry Charges	531	239	1,643	716	103	767	58	3,931	...	28	8,016
TOTAL CHARGES IN INDIA . Rx.	514,034	4,165	35,940	2,633	13,808	6,247	16,518	158,323	8,636	97,775	858,079
			38,573								

	£	
CHARGES IN ENGLAND—		
Mission to the Court of Persia	7,000	
Her Majesty's Establishments in China	12,500	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,000	
Contribution towards the expenses of the Jeddah Consulate	458	
Pay of an Officer while preparing Report of his explorations in Kafiristan	383	
	21,341	
Stores for India: Presentation Articles	223	
	£	21,564
EXCHANGE ON CHARGES IN ENGLAND	Rx.	17,941
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.		897,584

(a) Includes Exchange Compensation Allowance.

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	209	198	...	...	227	2,092	1,124	...	877	4,727
Botanical and other Public Garden Receipts	35	1,018	...	...	...	485	4,158	5,140	492	2	11,330
Cinchona Plantation Receipts	...	...	...	...	...	14,178	...	...	7,771	...	21,949
Receipts on account of Public Exhibitions and Fairs	187	118	...	...	...	543	5,082	7,490	...	482	13,902
Veterinary and Stallion Receipts	744	84	...	5	...	252	300	767	1	2,156	4,309
Fees, &c., levied under Inland Labour Transport Act of 1882	...	...	...	...	7,189	1,476	39	...	63	...	8,767
Examination Fees	212	...	...	...	...	497	10	54	9,460	1,275	11,508
Emigration Fees	...	145	...	...	...	4,747	...	...	607	...	5,499
Sale of Maps, Instruments, &c., by the Survey and Mathematical Instrument Department	8,092	...	...	...	...	...	...	...	...	...	8,092
Miscellaneous	797	10	8	2	...	18	251	1,093	5	7	2,191
TOTAL RECEIPTS IN INDIA . Rx.	10,067	1,584	206	7	7,189	22,423	11,932	15,668	18,399	4,799	92,274
			213								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c. . . . . £											374
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											311
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . Rx.											92,959

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Scientific.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SURVEY OF INDIA (as per details below)	118,289	...	...	...	...	...	...	...	...	...	118,289
Botanical Survey	2,141	...	50	...	50	...	...	...	...	...	2,241
GEOLOGICAL SURVEY: Rx.											
Superintending Officers (*a*) 13,201											
Establishment 1,785	19,919	...	...	...	...	...	...	...	...	...	19,919
General Charges (including Library, Museum, &c.) 4,933											
Exploration of Petroleum, Coal, and Minerals	...	...	33	55	...	...	...	...	...	...	88
Meteorological Department	31,480	...	...	...	...	...	...	...	...	...	31,480
Archæological Department	3,507	...	...	221	...	...	...	...	2,528	...	6,256
Preservation and Translation of Ancient Manuscripts	7	...	...	...	53	620	...	...	...	800	1,480
Museums	6,375	153	...	245	...	1,645	1,045	439	2,934	916	13,752
Imperial Institute	...	...	...	15	13	...	10	...	1	...	39
Observatories	...	...	...	...	...	...	...	...	2,006	1,469	3,475
Donations to Scientific Societies	137	...	...	...	100	1,400	...	...	...	480	2,117
Agricultural.											
Experimental Cultivation	2,772	1,817	881	4	22	1,864	2,834	1,401	16	4,560	16,171
Cinchona Plantations	...	...	...	...	...	15,933	...	...	7,823	...	23,756
Public Exhibitions and Fairs	844	550	58	108	90	1,065	3,683	2,714	133	1,972	11,217
Veterinary and Stallion Charges	37,734	1,394	1,096	5,013	25	2,999	3,838	15,246	3,225	13,250	83,820
Botanical and other Public Gardens	198	2,441	...	340	...	11,882	8,772	9,623	3,070	1,081	37,407
Labour and Emigration.											
Emigration	982	...	...	...	...	2,427	212	...	1,832	...	5,453
Inland Labour Transport	...	...	...	...	3,456	1,305	9	...	82	...	4,852
Inspector of Factories	...	101	...	394	30	2,146	342	326	57	1,546	4,942
Inspector of Explosives	...	...	...	...	...	46	...	...	...	...	46
Statistics.											
Census	491	...	...	...	4	211	—5	...	...	64	765
Registration of Railway Traffic	304	72	...	...	...	397	...	216	...	1,154	2,143
Registration of River-borne Traffic	...	...	...	...	321	1,751	...	...	...	...	2,072
Provincial Statistics	114	1,071	565	1,286	98	229	24	1,016	5,219	515	10,137
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	198	...	60	258
Miscellaneous.											
Examinations	4,727	...	...	...	...	354	1	59	12,172	89	17,402
Miscellaneous	...	67	...	...	...	433	55	478	...	958	1,991
Refunds	14	...	...	...	...	52	169	7	328	20	590
			2,683	7,681							
TOTAL CHARGES IN INDIA . Rx.	230,035	7,666	10,364		4,262	46,759	20,989	31,723	41,426	28,934	422,158
					Rx. 351,798 (*b*)						
CHARGES IN ENGLAND: Stores for India					£ 19,273 (*c*)				...	248	19,521
Other Charges											£ 23,727
TOTAL CHARGES IN ENGLAND											£ 43,248
EXCHANGE ON CHARGES IN ENGLAND											Rx. 35,982
TOTAL CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS											Rx. 501,388

(*a*) Including Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*	*Rx.*
SURVEY OF INDIA:		
Controlling and Administrative Staff		18,484
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,521
Lithographic Establishment		4,596
Photographic Establishment		3,172
Engraving Establishment		6,926
Cadastral Maps (besides English Charges for Stores)		2,895
Extra-Departmental Mapping		256
Trigonometrical Office Establishment		6,418
Simla Drawing Office Establishment		2,274
Miscellaneous Contingent Charges		8,549
Mathematical Instrument Factory (including cost of Instruments purchased in India)		7,218
Survey Parties:		
Charges of Working Parties		182,963
Miscellaneous Charges		4,160
		261,432
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	*Rx.* 103,723	
,, to Forest Account, Account No. 21, page 40	22,121	
,, for cost of Instruments and Maps supplied to other Public Departments	16,455	
,, Charged to Advances for Survey expenses recoverable from private parties	844	
		143,143
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		118,289

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section E.—Miscellaneous.

Revenue Rx. 1,227,019. Expenditure Rx. 6,065,705.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	471,077
Civil Furlough . .	40	Expenditure	96	...	...	405,500
Superannuation .	41A	Receipts	97	...	382,359	...
„ . .	41B	Expenditure	98	...	...	4,222,116
Stationery . .	42A	Receipts	99	...	85,212	...
„ . . .	42B	Expenditure	99	...	...	695,189
„ . . .	42C	Details of Charges under Printing Estabts. .	100	282,381	...	...
Exchange . .	43	Receipts	101	...	227,675	...
Miscellaneous . .	44A	Receipts	102	...	531,773	...
„ . .	44B	Expenditure	103	...	...	271,823
		TOTAL .		...	1,227,019	6,065,705

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1895.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANDA FAMILY.			
Exceeding ₹5,000 per annum			650
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)			600
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding ₹5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
Not exceeding ₹5,000 per annum	240		
			840
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)			600
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Baharum Shah	600		
Fatihah allowance	600		
Not exceeding ₹5,000 per annum	3,979		
			5,179
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	113		
Not exceeding ₹5,000 per annum	1,241		
			4,234
BURMA FAMILY.			
Not exceeding ₹5,000 per annum			50
AFGHAN REFUGEE.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan			582
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Banda Family	540		
Bhonsla Family	14		
Bolia Family	506		
Jhansi Family	240		
Family of the late Pindara Chiefs	125		
Poligar Family	88		
Ahmednagar Family	4		
Carnatic Stipendiaries	462		
Delhi Family	30		
Carried forward	2,009		12,735

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1895 —*continued.*

	Rx.	*Rx.*	
INDIA, GENERAL—*continued.*			
Brought forward	2,009	12,735	
OTHER PENSIONS—continued.			
Not exceeding ₹5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	73		
Kurnool Family	578		
Mogul Family	7		
Shahpur Family	360		
Udaygiri Family	52		
Tokiher Family	11		
Nagpur Pensions	84		
Musulipatum Family	42		
Miscellaneous	4,477		
		7,693	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:			
Bundelkhand Gosain Family	1,845		
Toria Kalpahar Family	682		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,402		
		3,947	
			24,375
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding ₹5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao (Janojee Family)	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding ₹5,000 per annum	1,066		
		8,866	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding ₹5,000 per annum:			
Ahilojee Ahir Rao	750		
Gangabai Mohitun	705		
	1,455		
Not exceeding ₹5,000 per annum	3,953		
		5,408	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Not exceeding ₹5,000 per annum		3,900	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding ₹5,000 per annum		410	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Sattara Pensions	12		
Bijragagarh Family	300		
Gond Raja of Chanda	174		
Pensions from the 2½ lakhs Fund of Saugor	982		
Gwalior Pension—Annual Grants from Dowlut Rao, Scindia	624		
Coorg Pensions	217		
		2,309	
			25,893
Carried forward			50,268

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1895—*continued.*

		Rx.	Rx.
	Brought forward .	...	50,268
BURMA.			
CHARITABLE ALLOWANCES.			
UPPER BURMA.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui	900		
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	7,794		
Shan and other Chiefs	976		
Officials of the late Burmese Government	3,688		
		13,358	
LOWER BURMA.			
Not exceeding ₹5,000 per annum:			
Delhi Family	1,753		
Refugee Princes	469		
Talifoo Refugee Princes	360		
Shan and other Chiefs	66		
		2,648	
			16,006
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	333		
Raja Purandar Sing's Family	108		
„ Jagesvar Sing s Family	10		
Other Pensions	398		
		849	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		37	
			886
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,000		
Her Highness Nawab Raisoon-Nissa Begum	939		
Nawab Azim Ali Khan	5,163		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor . .	1,592		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	3,700		
„ Mozaffer Ali	1,011		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,000		
„ Khakan Mirza	1,000		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
Nawab Shomsi Jehan Begum	9,150		
	56,055		
Not exceeding ₹5,000 per annum	14,212		
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Prince Kumar Kudr Bahadoor	4,800		
„ Asman Jah	1,380		
„ Jam Jah Ali	1,020		
„ Mohamed Jalal	600		
Carried forward .	7,800	70,267	67,160

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1895—*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward	7,800	70,267	67,160
BENGAL—*continued.*			
OUDH FAMILY—continued.			
Exceeding ₹5,000 per annum:			
Prince Mohamed Babar	600		
„ Mohamed Askari	350		
„ Mohamed Ibrahim Ali	600		
„ Fajool Moolook Mirza	600		
„ Kam Buksh Bahadoor	600		
„ Mohamed Ali Mirza	600		
„ Sultan Ali Mirza	600		
„ Mohamed Rejah Ali (Furrokh Mirza)	600		
„ Mohamed Asghar	600		
„ Mirza Aboo Torab (Mohamed Khorshed)	600		
„ Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
„ Ali Bahadoor Delwar Jah	600		
„ Ali Bahadoor Darajah	600		
	15,350		
Not exceeding ₹5,000 per annum	13,859		
		29,209	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	867		
	1,734		
Not exceeding ₹5,000 per annum	506		
		2,240	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing		1,841	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,476		
Purneah Family	470		
Bissenpore Raj Family	171		
Ungul Pensions	293		
Goomesur Raj Family	156		
Nawab Daood Khan's Family	118		
Family of Raja Kader Bux Khan and Kader Hossein Khan	95		
Nawab Mooneeodwallah's Family	125		
Banki Pensions	53		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	25		
Raja Rajbullub's Family	44		
Family of Moulana Mohamed Asiff	39		
Munipur Family	60		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,294		
		4,485	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		645	
			111,247
Carried forward			178,407

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1895—*continued.*

		Rx.	Rx.
Brought forward		...	178,407
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding ₹5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	750		
Mirza-Solaiman Qadr	1,200		
„ Ali Qadr *alias* Inayat Ali Khan	960		
„ Ali Qadr, heir of Mirza Khurram Bakht	525		
„ Farrukh Mohammad Taqi	770		
Muiz-ud-daula Mohammad Taqui Khan	184		
Badshah Bahu Begum	900		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	611		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	6,500		
Not exceeding ₹5,000 per annum	20,270		
		26,770	
JALAUN PENSIONERS.			
Exceeding ₹5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding ₹5,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding ₹5,000 per annum	5,660		
		6,957	
MAHARAJAH OF BENARES.			
Exceeding ₹5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		12,500	
PUNJAB STATE PENSIONERS.			
Exceeding ₹5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
	2,440		
Not exceeding ₹5,000 per annum	400		
		2,840	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,341		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	880		
Ganga Bai, Benares	840		
Raja Narpat Singh, Fatehpur	731		
Khursed Ara Ahmadi Begum, Lucknow	1,640		
		6,632	
Not exceeding ₹5,000 per annum:			
Family of Tafazzul Hosain Khan	2,020		
„ ex-Nawab of Farukabad	865		
„ late ex-Raja of Coorg	508		
„ late Nawab of Jhajjar	830		
„ late Raja of Jhansi	224		
„ late Rahmut-ulla Khan of Bareilly	341		
„ Shah Jalil and Shah Sultan of Bareilly	268		
„ Sultan Mohammad Mirzah-Shafi, Prince of Persia	246		
„ Nawab-Suja-ud-daula	194		
„ late ex-Nawab of Banda	187		
„ Khair-andesh Khan of Bareilly	101		
Carried forward	5,784	56,419	178,407

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1895 —*continued.*

		Rx.	Rx.
Brought forward	5,784	56,419	178,407
NORTH-WESTERN PROVINCES AND OUDH —*continued.*			
Not exceeding ₹5,000 per annum—continued.			
OTHER PENSIONS.			
Family of late Nawab Kasim Ali Khan of Benares	41		
„ Saiyed Baquar Ali Khan	8		
„ late Husain Ali Khan	17		
„ Moulvi-zia-Ulla Khan of Bareilly	320		
Carnatic Pensions	8		
Moradabad Minhadars	235		
Commutations of Pensions	120		
Miscellaneous	3,852		
BAHU BEGUM'S ZAMANAT WASIKA.		10,385	
Exceeding ₹5,000 per annum:			
Baker Ali Khan	556		
Muhammad Ali Khan	556		
	1,112		
Not exceeding ₹5,000 per annum	9,161		
Allowance to the dependants of Bahu Begum	20,832		
		31,105	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	755		
Ranbir Singh (Family of Raja Lal Singh)	540		
	1,295		
Not exceeding ₹5,000 per annum:			
Family of Raja Lal Sing	420		
Not exceeding ₹5,000 per annum			
Punjab State Pensions	184		
Jalaun Pensions	782		
Family Raja Prithi Pal Shah	26		
„ late Raja Himmat Bahadur	72		
„ late ex-Nawab of Banda	59		
„ late Thakur Daya Ram of Hathras	99		
Dependants of late Raja Khet Singh of Jaitpur	8		
Miscellaneous	3,842		
	5,072		
		6,787	
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			104,696
DELHI ROYAL FAMILY.			
Exceeding ₹5,000 per annum:			
Mirza Suraya Jah	1,051		
Not exceeding ₹5,000 per annum	1,351		
		2,402	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tara	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	900		
Not exceeding ₹5,000 per annum:		6,486	
Family of the Ex-King of Cabul (Shahzaman)	2,858		
Lahore Royal Family	1,333		
Family of the Nawab Surfraz Khan of Multan	550		
Family of a Jagirdar in Rohtuck	43		
Miscellaneous	9,368		
		14,152	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		23,040	
Sardorun Kripa Devi	1,000		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	1,804		
Family of Nawab of Jhajjar	1,339		
Disbanded soldiers of the late Sikh Government and their families	121		
Family of ex-King of Cabul (Shahzaman)	184		
Miscellaneous	5,240		
		9,688	
			32,728
Carried forward			315,831

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1895 —*continued.*

		Rx.	*Rx.*
Brought forward		...	315,831
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot	6,710		
Kurshedun Nissa Begum	1,196		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
Do. Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Do. Prince Intizam-ul-Mulk, 3rd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
	19,006		
Not exceeding ₹5,000 per annum	21,941		
Miscellaneous	1,953		
		42,900	
TANJORE PENSIONS.			
Exceeding ₹5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,500		
Anasumba Bahi Sahiba	960		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Thipamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Bhavani Bahi Sahiba	600		
Yuganadha Avaray	534		
	9,354		
Not exceeding ₹5,000 per annum	5,569		
		14,923	
MASULIPATAM PENSIONS.			
Exceeding ₹5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,231		
Not exceeding ₹5,000 per annum	1,178		
		2,409	
KURNOOL PENSIONS.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding ₹5,000 per annum	2,375		
		3,815	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	503		
Maisur Pensions (Two lakhs Fund)	1,632		
Gumsur Pensions	858		
Golconda Pensions	483		
Cuttack Pensions (Raja Pillai Family)	27		
Commutation of Pensions	3,480		
Miscellaneous Pensions	3		
		6,986	
		71,033	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		243	71,276
Carried forward			387,107

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1895—*continued.*

		Rx	*Rx.*
Brought forward		...	387,107
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
SURAT NAWAB'S FAMILY.			
Exceeding ₹5,000 per annum:			
Ziaulnissa Begum	4,700		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan and Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,083		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
Not exceeding ₹5,000 per annum	38		
		10,121	
NAJMUDIN KHAN'S FAMILY.			
Exceeding ₹5,000 per annum:			
Mir Ajmudin Kamrudin		729	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(OUDH WASIKA PENSIONS.)			
Exceeding ₹5,000 per annum:			
Safia Khanum	2,434		
Nawab Ara Begum	959		
Sardar Ara Begum	959		
	4,352		
Not exceeding ₹5,000 per annum	1,087		
		5,439	
YEMEN STIPENDIARIES.			
Exceeding ₹5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,283		
Not exceeding ₹5,000 per annum	774		
		5,057	
SATARA PENSIONS.			
Exceeding ₹5,000 per annum:			
Rajaram Bhosle	3,000		
Not exceeding ₹5,000 per annum	3,209		
		6,209	
ANGRIA FAMILY PENSIONS.			
Exceeding ₹5,000 per annum:			
Manajirao Angria of Kolaba	720		
Not exceeding ₹5,000 per annum	544		
		1,264	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding ₹5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
,, ,, Mir Nur Muhamad Khan	2,640		
,, ,, Mir Fateh Khan	2,400		
,, ,, Mir Shah Nawaz Khan	1,800		
,, ,, Mir Abdul Hosein Khan	960		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Rustom Khan	1,680		
Mir Ali Mudat Khan	1,140		
Mir Gulam Alla Khan	960		
Mir Gulam Muhamed Khan	1,080		
Mir Shah Muhammad Khan	912		
Mir Mahara Khan	1,200		
	19,332		
Not exceeding ₹5,000 per annum	8,840	28,172	
Carried forward		56,991	387,107

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1895—*continued.*

		Rx.	*Rx.*
BOMBAY—*continued.*	Brought forward .	56,991	387,107
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	720		
Mir Tharo Khan	825		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
	4,645		
Not exceeding ₹5,000 per annum:			
Nagpore Family	68		
Patwardhan Family	321		
Peshwa Pensions	437		
Family of the late Nawab of Broach	529		
Heads of Tribes at Aden	396		
Kirparam's Family	339		
Mandvi Raja's Family	260		
Shahagazi Family	240		
Peint Pensions	229		
Thoke Family	272		
Raje Bahadur Family	87		
Tanjore Pensions	312		
Family of the Nawab of Bednur	115		
Sumant Family	153		
Dhamadhare Family	112		
Delhi Pensions	28		
Nipani Estate Pensions	75		
Jadhav Family	70		
Bhaldar Family	56		
Naikra Family	50		
Family of Baramia, late Kazi of Viramgaon	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	5		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	28		
Nagar Parker Rana Family	39		
Oudh Royal Family	10		
Deshmukh Family	90		
Miscellaneous	5,238		
	9,671	14,316	
CHARITABLE ALLOWANCES.		71,307	
House-rent		9	71,316
CHARGES IN ENGLAND:	TOTAL IN INDIA . Rx.		458,423
	£		
His Highness Maharajah Dulip Singh, and Members of his family	5,587		
Members of the Bengal Nizamut Family	1,320		
	£		6,907
EXCHANGE ON CHARGES IN ENGLAND	Rx.		5,747
	TOTAL TERRITORIAL AND POLITICAL PENSIONS . Rx.		471,077

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1895.

		Rx.
IN INDIA:		
India, General		1,065
Bengal		45
Madras		97
Bombay		64
	TOTAL IN INDIA . Rx.	1,271
CHARGES IN ENGLAND	£	220,651
EXCHANGE ON CHARGES IN ENGLAND	Rx.	183,578
	TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . Rx.	405,500

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	6,361	342	...	69	67	162	916	446	3,484	5,294	17,141
Subscriptions to the Military Orphan Fund	2,261	115	...	...	23	1,307	314	184	12	15	4,231
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	675	...	675
Subscriptions under the Indian Civil Service Family Pension Regulations	421	1,417	521	696	565	2,911	3,038	966	2,148	2,064	14,747
Subscriptions to the Bengal Civil Fund	5,571	1,498	838	1,869	1,017	13,705	11,061	6,135	197	627	42,518
Subscriptions to the Madras Civil Fund	453	...					...	...	4,538	...	4,991
Subscriptions to the Bombay Civil Fund	671	170	...	239	...	...	102	14	15	6,828	8,039
Family Subscriptions of Native Members of the Indian Civil Service	108	...	...	...	...	53	104	...	...	...	265
Deductions for Pension Fund	...	...	...	...	...	702	...	...	...	...	702
Contributions for Pensions and Gratuities	60,847	2,338	2,251	917	394	7,511	5,680	4,275	4,268	23,033	111,514
Recoveries on account of capitalized pensions	4,854	...	...	...	...	...	...	...	...	...	4,854
Miscellaneous	...	1	...	1	...	...	215	...	8	53	278
TOTAL RECEIPTS IN INDIA . Rx.	81,547	5,881	3,610	3,791	2,066	26,351	21,430	12,020	15,345	37,914	209,955
			7,401								

RECEIPTS IN ENGLAND	£	94,108
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	78,296
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	Rx.	382,359

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	45,153	26,303	4,432	29,781	8,702	176,055	192,258	92,771	141,291	168,795	885,541
Compassionate Allowances	1,663	612	2		19	1,708	2,738	2,252	2,576	3,759	15,329
Gratuities	194	252	634	750	236	756	1,356	907	1,587	1,186	7,858
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	...	350	...	...	350
Marine Pensions and Gratuities	60	...	...	...	...	5,792	20	...	259	7,035	13,166
Pensions of the Military Fund	625	...	...	...	157	1,025	2,097	821	2,158	1,166	8,049
Pensions of the Military Orphan Fund	42	25	4	260	54	5,230	1,240	723	...	458	8,036
Pensions of the Medical Retiring Fund	...	...	...	...	...	46	...	...	968	80	1,094
Covenanted Civil Service Annuities	...	...	...	...	...	...	1,883	...	...	...	1,883
Pensions of the Bengal Civil Fund	1,853	...	...	...	...	180	...	...	...	...	2,033
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	...	840	...	840
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	374	374
Refunds	104	6	29	...	...	...	26	29	58	60	312
TOTAL IN INDIA . Rx.	49,694	27,198	5,101	30,791	9,168	190,792	201,618	97,853	149,737	182,913	944,865
			35,892								
CHARGES IN ENGLAND . . . £											1,788,908
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.											1,488,343
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES . Rx.											4,222,116

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1895.

	India General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, etc.	342	22	14	4,390	135	5,948	901	2,028	4,741	5,995	24,516
Sale of Gazettes and other Publications	6,659	233	...	855	142	9,900	5,866	393	6,432	3,229	33,709
Other Press Receipts	6,178	1,831	...	324	277	3,163	2,562	6,373	3,013	3,266	26,987
Total Receipts under Stationery and Printing Rx.	13,179	2,086	14	5,569	554	19,011	9,329	8,794	14,186	12,490	85,212
			5,583								

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1895.

	India General	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Charges.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stationery Office at the Presidency	...	...	...	...	...	15,414	...	...	2,821	2,463	20,698
Purchase of Stationery	75	672	721	602	524	190,258	6,620	12,165	30,956	51,402	293,995
Printing at Private Presses	250	1,653	1	7	46	3,011	6,897	6,379	4,932	1,288	24,464
Printing Establishment and charges (as per details in Account No. 42C)	81,489	7,805	...	32,419	6,925	40,647	33,080	19,060	30,740	30,216	282,381
Refunds	331	...	...	10	5	113	1	159	641	1	1,261
Stationery supplied from Central Stores to the several Governments	*—192,548*	4,646	2,032	20,826	2,610	49,986	18,781	10,334	49,807	33,526	...
Ditto Postal Department	*—14,474*	...	...	...	...	...	*—2*	...	...	*—2*	*—14,478*
Ditto Telegraph Department	*—2,049*	...	...	...	...	...	...	...	...	...	*—2,049*
Total in India	*—126,926*	14,776	2,754	53,864	10,110	299,429	65,377	48,097	119,897	118,894	606,272
			56,618								
				Rx. 367,481 (*a*)							
Charges in England:											
Stores for India				£ 27,487 (*b*)					10,208	3,797	41,492
Stationery Printing and Book-binding for the India Office, etc.									...	...	7,014
Exchange on Charges in England										Rx.	40,381
Total Charges for Stationery and Printing										Rx.	695,189

(*a*) Total charges in India for the Bengal Presidency.

(*b*) Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charges in England cannot be divided among the several Provinces.

No. 42C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superintending Officers	2,456	540	...	1,237	366	1,570	1,982	716	2,180	2,363	13,410
Establishment	47,153	5,577	...	25,585	4,972	25,582	15,199	8,984	20,759	21,517	175,328
Purchase of Materials and Stock	1,860	284	...	690	1,086	3,155	10,524	20	3,342	3,173	24,134
Work done at contract rates	21,784	...	...	...	...	...	...	...	...	...	21,784
Official Postage	4,966	252	...	1,345	101	1,606	1,901	858	1,120	1,392	13,541
Contingencies	3,310	1,152	...	3,562	400	6,239	3,191	1,693	3,646	1,771	24,964
Lithography	...	...	...	...	...	...	283	6,789	...	...	7,072
Government Publications	...	...	...	...	...	2,495	...	...	...	...	2,495
Branch Press (Simla)	21,619	...	...	...	...	...	...	...	...	...	21,619
Foreign Department Press	2,429	...	...	...	...	...	...	...	...	...	2,429
Military Department Press	5,176	...	...	...	...	...	...	...	...	...	5,176
Private Secretary's Press	3,397	...	...	...	...	...	...	...	...	...	3,397
Residency Press (Mysore)	361	...	...	...	...	...	...	...	...	...	361
Mercara Jail Press	112	...	...	...	...	...	...	...	...	...	112
Deduct—Printing Works done for Postal and Telegraph Departments	*(a) 33,134*	...	...	...	...	...	...	...	*(b) 307*	...	*33,441*
Total	81,489	7,805	...	32,419	6,925	40,647	33,080	19,060	30,740	30,216	282,381

(*a*) Includes Rx. 7,571 for Telegraph Department.
(*b*) Includes Rx. 10 for Telegraph Department.

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1895.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Gain.	Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GUARANTEED.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	*11,837*	9,848	...	...	1,076	40,132	48,904	...
Great Indian Peninsula Railway	168,895	...	140,518	15,354	...	120,875	...	4,289
Madras Railway	26,522	...	22,066	2,411	...	43,448	23,793	...
	183,580	9,848	162,584	17,765	1,076	204,455	72,697	4,289
STATE.								
Net Withdrawals in India:								
Southern Mahratta Railway	10,265	8,540	...	17,018	...	...	25,558	...
Mysore Railway	5,823	4,845	...	...	1,970	...	2,875	...
Indian Midland Railway	*4,746*	...	3,948	25,134	...	...	21,186	...
Rohilkund-Kumaon Railway (*a*)	3,921	3,262	...	...	2,747	...	515	...
Bengal-Nagpur Railway	8,784	7,308	...	5,524	...	...	12,832	...
Bengal Central Railway (*b*)	2,522	2,098	...	...	391	...	1,707	...
Assam-Bengal Railway	264,075	219,706	...	...	62,150	...	157,556	...
	290,644	245,759	3,948	47,676	67,258	...	222,229	...
	107,064	255,607	166,532	65,441	68,334	204,455	294,926	4,289
REMITTANCE ACCOUNT.								
Net Payments in England:								
Transaction with H. M.'s Imperial Government—								
Postal and Money Order Transactions	96,439	...	80,236	68,942	...	...	...	11,294
Other Transactions	*136,727*	113,755	...	...	110,268	...	3,487	...
Other Remittance Transactions—								
East Indian Railway Advances	293,307	...	244,027	230,719	...	...	...	13,308
Rajputana-Malwa Railway Advances	92,588	...	77,032	67,012	...	...	...	10,020
South Indian Railway Advances	56,248	...	46,797	39,417	...	...	...	7,380
Bengal and North-Western Railway Advances	20,306	...	16,894	15,967	...	...	...	927
Family and Miscellaneous Remittances made by means of Rolls	69,585	...	57,894	52,615	...	...	...	5,279
Other Transactions	377,033	...	313,685	295,444	...	...	...	18,241
	868,779	113,755	836,565	770,116	110,268	...	3,487	66,449
TOTAL	761,715	369,362	1,003,097	835,557	178,602	204,455	298,413	70,738

NET GAIN BY EXCHANGE Rx. 227,675

(*a*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
(*b*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gain by Exchange	5,489	...	...	...	...	...	...	...	...	1,427	6,916
Premium on Bills	13,095	431	2,152	2,033	152	5,738	441	920	836	5,153	30,951
Unclaimed Deposits	1,330	1,918	769	2,182	2,727	43,835	5,663	5,842	7,361	4,699	76,326
Treasure Trove	17	20	14	...	...	4	35	...	177	61	328
Unclaimed Bills of Exchange of more than Three Years' standing	70	4	22	9	6	1	...	57	50	24	243
Sale-proceeds of Durbar Presents	2,363	...	11	13	71	1,792	2,644	245	...	2,118	9,257
Sale of Old Stores and Materials	284	108	76	107	148	5,485	359	457	429	320	7,773
Sale of Land and Houses, etc.	...	342	22	65	3	906	1,213	26	68	1,699	4,344
Government Audit Fees	2,208	...	...	52	145	7,041	...	...	1,055	1,245	11,746
Contributions	...	1,288	...	...	...	...	10,513	...	7,979	302	20,082
Rents	1,322	3,636	18,925	15,010	1,403	4,697	16,078	4,247	44,072	1,078	110,468
Rates and Taxes	8	995		...	79	...	...	...	...	...	1,082
Miscellaneous Fees, Fines, and Forfeitures	3,547	253	24	106	233	30,489	50	855	6,838	1,176	43,571
Percentages chargeable on European Stores	12,799	26	...	997	217	476	242	574	880	395	16,606
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	15,780	15,780
Revenue of Zaila	...	...	...	...	...	...	...	...	...	12,230	12,230
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	3	...	3
Extraordinary Items	1	...	...	...	3,878	...	69,968	5,955	...	5,214	85,016
Miscellaneous	11,817	1,092	23	2,427	1,030	28,074	2,153	7,407	14,459	1,854	70,336
			22,038	23,001							
Total Receipts in India Rx.	54,350	10,113	45,039		10,092	128,538	109,359	26,585	84,207	54,775	523,058
Receipts in England £											4,757
Exchange on Receipts in England Rx.											3,958
Total Miscellaneous Receipts Rx.											531,773

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Allowances, Rewards, &c.:											
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	...	40	40
Travelling Allowances to Officers attending Examinations	...	91	83	146	110	307	501	198	243	256	1,935
Rewards for Proficiency in Oriental Languages, &c.	334	150	558	343	250	518	380	886	437	809	4,665
Remittance Charges:											
Charges for Remittance of Treasure	2,172	461	636	676	434	2,714	4,823	1,352	1,753	1,344	16,365
Discount on Bills	9	...	...	...	...	...	...	...	...	...	9
Loss by Exchange on Local Transactions	3,295	...	...	...	...	...	...	...	...	...	3,295
Books and Periodicals:											
Subscription to Periodicals, &c.	197	...	...	...	...	...	933	...	77	1,440	2,647
Cost of Books and Publications	4	...	...	72	4	68	1,093	42	998	973	3,254
Charity:											
Donations for Charitable Purposes	819	199	107	199	291	11,100	3,462	338	5,413	5,435	27,363
Charges on account of European Vagrants	2	18	...	...	3	496	242	159	207	795	1,922
Miscellaneous:											
Rewards for Destruction of Wild Animals	84	1,806	658	884	1,493	1,506	602	972	2,242	564	10,811
Petty, Provincial, and Local Establishments	1,526	2,691	4,718	6,377	5,846	6,175	4,118	6,314	25,706	1,616	65,087
Special Commissions of Enquiry	13,640	...	...	...	...	...	57	...	...	270	13,967
Distribution of Opium Dues to Native States	43	...	...	...	...	...	...	...	...	...	43
Irrecoverable Temporary Loans, written off	...	12	115	...	...	297	282	237	47	63	1,053
Charges for search for Hidden Treasure	...	...	...	...	...	9	...	...	...	1	10
Contributions	...	...	...	292	678	2,340	377	636	648	471	5,442
Rents, Rates, and Taxes	2,095	21	...	1,747	265	2,527	...	...	873	10,287	17,815
Petty Construction and Repairs	62	11	...	...	105	...	...	...	...	...	178
Extraordinary Items	...	...	...	...	26	...	...	...	...	361	387
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	872	...	872
Miscellaneous and Unforeseen Charges	233	69	1	132	106	1,807	1,119	535	7,487	4,978	16,467
Miscellaneous Refunds	772	418	42	22	25	1,734	465	254	183	1,047	4,962
Total Charges in India . Rx.	25,287	5,947	6,918	10,890	9,636	31,598	18,454	11,923	47,186	30,750	198,589
			17,808								
Charges in England										£	39,975
Exchange on Charges in England										Rx.	33,259
									Total Miscellaneous Charges	Rx.	271,823

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 610,235.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total. Expenditure.
				Rx.	*Rx.*
Famine Relief . .	45	Net Charges	106	...	10,258
Construction of Protective Railways .	46	Capital Expenditure	106	...	556,867
Construction of Protective Irrigation Works . . .	47	Capital Expenditure	107	...	43,110
	47A	Detailed account of Ordinary Capital Expenditure to 31st March 1895 .	108	1,088,061	.....
	47B	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1895	108	7,239,721	.....
				Total .	610,235

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1895.

	Central Provinces.	Bengal.	N.-W. P. and Oudh.	Madras.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
DIRECT CHARGES TO REVENUE.					
Salaries, Establishments and Office Contingencies	...	...	...	51	51
Charitable Relief	17	405	...	...	422
Relief Works	7,325	2,253	217	...	9,795
Irrecoverable Famine Advances written off	...	...	...	5	5
Miscellaneous	...	4	...	...	4
TOTAL	7,342	2,662	217	56	10,277
RECEIPTS.					
Miscellaneous	...	...	...	19	19
NET FAMINE CHARGES IN INDIA	7,342	2,662	217	37	10,258

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the year ended 31st March 1895.

RAILWAYS.	OUTLAY DURING 1894-95.			OUTLAY TO END OF 1894-95.			REMARKS.
	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Bengal.							
Assam-Behar—Assam-Behar Section	...	..	...	242,995	1,023,570	(*a*)1,266,565	(*a*) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	186,061	310,338	(*b*)496,399	(*b*) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.							
Bilaspur-Etawah Survey	...	...	...	18,088	— *10,574*	7,514	
Punjab.							
Rewari-Ferozepore	...	...	...	1,224,504	63,088	1,287,592	
Madras.							
Vizagapatam-Raipur Survey	...	...	...	16,054	8,450	24,504	
Bellary-Kistna	...	...	...	863,488	794,265	1,657,753	
East Coast	556,867	258,268	815,135	3,002,120	1,785,655	4,787,775	
South Indian	...	18,503	18,503	(*c*)444,604	2,166,706	2,611,210	(*c*) On Nellore Branch . . . . Rx. 346,855 „ Villupuram-Dharmavaram Section . 22,715 „ amalgamated line . . . 75,034 444,604
Guntakal-Mysore frontier	...	757	757	13,383	573,184	586,567	
Bombay.							
Southern Mahratta (depreciation account)	...	...	...	9,767	42,940	52,707	
TOTAL	556,867	277,528	834,395	6,021,064	6,757,622	12,778,686	

NOTE.—Details of the expenditure for the construction of these lines are given in Account No. 70, pages 196 and 197, in which the expenditure charged to Protective Works is incorporated and deducted at foot.

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1894-95.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal.															
Orissa Coast Canal	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	(*a*) 86,600
N.-W. P. and Oudh.															
Betwa Canal	500	115	7	192	814	...	814	304,528	85,969	9,479	2,185	21	402,182	*861*	401,321
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	*2,153*	*15,106*	*644*	...	...	*17,903*	...	(*b*)*17,903*
	500	115	7	192	814	...	814	302,375	70,863	8,835	2,185	21	384,279	*861*	383,418
Punjab.															
Swat River Canal	220	49	3	—7	265	...	265	271,708	68,591	10,249	772	...	351,320	*559*	350,761
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	*96,685*	*28,877*	*4,933*	*3,535*	..	*134,030*	*162*	(*b*)*133,868*
	220	49	3	—7	265	...	265	175,023	39,714	5,316	—*2,763*	...	217,290	*397*	216,893
Madras.															
Buckingham Canal	13,172	3,005	25	...	16,202	...	16,202	634,801	151,366	14,511	...	...	800,678	*117*	800,561
Rushikulya Canal	24,620	5,261	1,137	...	31,018	*45*	30,973	293,340	61,393	13,535	...	341	368,609	*541*	368,068
Surveys	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
	37,792	8,266	1,162	...	47 220	*45*	47,175	928,751	220,845	28,382	...	341	1,178,319	*658*	1,177,061
Less—Capital Outlay charged to Minor Works	*13,172*	*3,005*	*25*	...	16,202	...	16,202	569,333	150,299	14,435	...	...	734,067	*117*	(*b*)733 950
	24,620	5,261	1,137	...	31,018	*45*	30,973	359,418	70,546	13,947	...	341	444,252	*541*	443,711
Bombay.															
Gokak Canal, 1st Section	355	77	20	...	452	...	452	91,630	15,871	1,297	...	...	108,798	*26*	108,772
Mushwad Tank	292	66	—*4*	...	354	...	354	158,175	34,198	6,280	...	...	198,653	*147*	198,506
Nira Canal	8,871	1,937	—*116*	...	10,692	*5*	10,687	416,274	101,688	13,003	...	...	530,965	*800*	530,165
Chankapur Tank	15	3	...	...	18	*1*	17	3,894	1,802	726	...	...	6,422	*18*	6,404
Maladevi Tank	...	...	...	...	...	...	...	2,097	1,160	145	...	...	3,402	*7*	3,395
	9,533	2,083	—*100*	...	11,516	*6*	11,510	672,070	154,719	21,451	...	...	848,240	*998*	847,242
Less—Capital Outlay charged to Minor Works	*355*	*77*	*20*	...	*452*	...	*452*	*151,671*	*39,973*	*10,932*	...	...	*202,576*	*236*	(*b*)*2 2,340*
	9,178	2,006	—*120*	...	11,064	*6*	(*c*)11,058	520,399	114,746	10,519	...	...	645,664	*762*	644,902
TOTAL	34,518	7,431	1,027	185	43,161	*51*	43,110	1,427,284	311,981	39,036	—*578*	362	1,778,085	*2,561*	1,775,524
Divisible under—India							42,793								1,766,651
England							173								5,696
Exchange							144								3,177

(*a*) This expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant, other construction outlay has been incurred from Provincial Revenues.
(*b*) Details are given overleaf.
(*c*) Includes £173 on account of expenditure in England and Rx.144 on account of exchange.

No. 47A.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1895, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	569,333	150,299	14,435	...	734,067	*117*	733,950
Bombay.							
Gokak Canal (First Section) and Storage Works	66,688	11,011	1,339	...	79,038	*26*	79,012
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	151,671	39,973	10,932	...	202,576	*236*	202,340
GRAND TOTAL	819,842	234,255	30,944	3,535	1,088,576	*515*	1,088,061

No. 47B.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	India.	England.	TOTAL.	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	—*133,129*	...	—*133,129*	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
„ 1891-92	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
„ 1892-93	984,469	...	984,469	55,054	3,583	2,156	60,793	1,039,523	3,583	2,156	1,045,262
„ 1893-94	1,060,954	...	1,060,954	56,044	186	121	56,351	1,116,998	186	121	1,117,305
„ 1894-95	556,867	...	556,867	42,793	173	144	43,110	599,660	173	144	599,977
TOTAL	6,021,064	...	6,021,064	1,766,651	5,696	3,177	1,775,524	7,787,715	5,696	3,177	7,796,588

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* 19,609.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Major Head Total.
					Expenditure.
				Rx.	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	110	...	19,609
				Total .	19,609

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1894-95.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1894-95.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1894-95.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
IMPERIAL.				
Madras.				
East Coast	...	201,225	201,225	Details of Construction expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.
TOTAL IMPERIAL	...	201,225	201,225	
PROVINCIAL.				
Assam.				
Jorhat	827	81,083	81,910	
Cherra-Companygunj	243	77,900	78,143	
	1,070	158,983	160,053	
Bengal.				
Kaunia-Dhurla	...	97,251	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	...	358,346	358,346	
Madras.				
Mayavaram-Mutupet	12,668	227,169	239,837	
Bombay.				
Hyderabad-Shadipalli	5,871	170,698	176,569	
TOTAL PROVINCIAL	19,609	1,012,447	1,032,056	
GRAND TOTAL	19,609	1,213,672	1,233,281	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section H.—Railway Revenue Account.

Revenue *Rx.*21,244,160. Expenditure *Rx.*23,592,649.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49	Gross Earnings and Working Expenses .	112	...	18,152,155	8,791,031
	49A	Interest on Debt	114	...	...	5,299,011
	49A	„ „ India	114	3,497,782	...	...
	49B	„ „ England E. I. Railway .	116	567,180	...	...
	49C	„ „ „ E. B. Railway .	116	62,535	...	...
	49D	„ „ „ North-Western (S. P. and D.) Railway . .	116	298,996	...	...
	49E	„ „ „ Oudh and Rohilkhand Railway .	117	599,173	...	...
	49F	„ „ „ South Indian Railway . . .	117	273,345	...	...
		Annuities in purchase of Railways . .	116	...	...	3,119,261
	49B	East Indian Railway . . .	116	2,148,148	...	...
	49C	Eastern Bengal Railway . . .	116	222,544	...	...
	49D	North-Western (Scinde, Punjab and Delhi) Railway	116	748,569	...	...
	50	Interest on Advances to Companies . .	117	...	...	400,992
	51	Interest on Capital deposited by Companies .	117	...	...	1,279,310
Guaranteed Companies	49A	Net Traffic Receipts	114	...	3,050,311	...
	49A	Surplus Profits, Land and Supervision .	114	...	...	632,236
	49A	Interest	114	...	...	3,953,754
	52	Detailed Account of Charges for Surplus Profits, Land and Supervision . . .	118	632,236	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	119	...	41,694	...
	54A	Land and Subsidy	119	..	...	16,694
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	120	...	...	100,360
				Total .	21,244,160	23,592,649

(a) Includes Rx. 459,109 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Lucknow-Bareilly, South Indian, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1895.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	27,853,226	941,797	2,447,800	50,205	3,439,802
Bombay, Baroda and Central India	2	9,825,753	504,301	1,086,278	39,646	1,630,225
Madras	3	12,060,216	428,993	613,606	11,540	1,054,139
TOTAL GUARANTEED RAILWAYS			1,875,091	4,147,684	101,391	6,124,166
STATE RAILWAYS.						
India, General.						
East Indian	4	(*a*)34,617,995	1,643,212	3,524,978	*80,335	*5,248,525
Rajputana-Malwa System, including Godhra-Rutlam	5	14,756,780	709,885	1,785,179	18,069	2,513,124
Bhopal	6	226,994	...	...	16,163	16,163
Palanpur-Deesa	7	21,530	2,011	1,835	15	3,861
			2,355,108	5,311,983	114,582	7,781,673
Central Provinces.						
Bengal-Nagpur	8	(*d*)9,829,257	135,373	483,853	59,988	679,214
Wardha Coal	9	498,769	...	...	22,024	22,024
Umaria Colliery	10	103,822	...	...	42,023	42,023
Warora Colliery	11	207,489	...	...	51,955	51,955
			135,373	483,853	175,990	795,216
Burma.						
Burma	12	5,392,448	318,103	266,700	10,741	595,544
Mu Valley	13	2,087,577	17,390	8,871	6,030	32,291
			335,493	275,571	16,771	627,835
Assam.						
Jorhat	14	81,910	983	6,321	53	7,357
Cherra-Companygunj	15	78,143	280	2,401	—193	2,488
			1,263	8,722	—140	9,845
Bengal.						
Eastern Bengal	16	(*b*)10,407,170	483,992	833,417	121,220	1,438,629
Bengal Central†	17	(*d*)1,016,495	57,434	25,803	989	84,226
Bengal and North-Western and Tirhoot	18	2,524,173	232,321	276,134	58,829	567,284
			773,747	1,135,354	181,038	2,090,139
North-Western Provinces and Oudh.						
Oudh and Rohilkhand	19	(*n*)11,447,233	391,235	698,518	15,585	1,105,338
Indian Midland	20	(*d*)8,790,899	204,492	349,082	—25,907	527,667
Lucknow-Bareilly	21	(*h*) 862,578	35,728	60,409	2,590	98,727
			631,455	1,108,009	—7,732	1,731,732
Punjab.						
North-Western	22	(*c*)41,526,802	1,030,248	2,170,128	53,811	3,254,187
Madras.						
South Indian	23	(*g*)7,314,590	439,942	381,465	9,913	831,320
East Coast	24	4,644,780	91,139	53,138	14,656	158,933
Bezwada Extension	25	142,995	2,844	13,189	2,615	18,648
Guntakal-Mysore Frontier	26	586,567	19,250	18,832	198	38,280
Mysore	27	(*d*)1,437,233	71,967	72,482	1,955	146,404
Mayavaram Mutupet	28	239,837	15,605	5,482	92	21,179
			640,747	544,588	29,429	1,214,764
Bombay.						
Southern Mahratta	29	(*f*)9,577,809	223,254	359,704	10,965	593,923
Dhond-Manmad	30	1,122,890	...	...	(*e*)38,199	38,199
Hyderabad-Shadipalli	31	176,569	7,198	7,315	129	14,642
			230,452	367,019	49,293	646,764
TOTAL STATE RAILWAYS			6,133,886	11,405,227	613,042	18,152,155

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 191, Exchange thereon.

† Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

(*a*) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,000
„ Government before purchase	264,527
„ Government after purchase	3,703,468
	34,617,995

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(*c*) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D.Ry.	11,075,320
„ Government before purchase do.	287,047
„ Government before and after purchase on the combined undertaking	30,164,435
	41,526,802

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.

(*d*) Rupee outlay.

(*e*) Net Receipts.

(*f*) Represents rupee outlay by the Southern Mahratta Railway Company and outlay by Government on the Bellary-Kistna Railway.

(*h*)

	Rx.
State outlay	512,114
Rupee outlay by Co.	350,464
	862,578

(*j*) Exclusive of Rx. 459,109 on account of Surplus Profits paid to Companies. (See Note (*a*) on page 111.)

EXPENSES of RAILWAYS in INDIA during the year 1894-95.

WORKING EXPENSES.						NET RECEIPTS.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	TOTAL.			
Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
517,870	746,116	171,753	310,949	190,730	1,937,418	1,502,384	5·39	1
138,039	235,801	58,840	88,840	74,280	596,400	1,033,825	10·52	2
118,129	192,343	70,850	86,837	71,878	540,037	514,102	4·26	3
774,038	1,174,260	301,443	486,626	336,888	3,073,855	3,050,311		
462,161	416,778	144,120	297,343	245,764	1,566,166	3,682,359	10·64	4
158,460	431,584	98,903	158,458	144,320	991,725	1,521,399	10·31	5
...	...	...	...	10,018	10,018	6,145	2·71	6
243	655	150	241	1,491	(*o*)2,780	1,081	5·02	7
620,864	849,017	243,173	456,042	401,593	2,570,689	5,210,984		
99,853	86,092	18,642	51,335	78,933	334,855	344,359	3·50	8
...	...	...	...	13,095	13,095	8,929	1·79	9
...	...	...	...	40,041	40,041	1,982	1·91	10
...	...	...	...	48,099	8,099	3,856	1·86	11
99,853	86,092	18,642	51,335	180,168	436,090	359,126		
109,566	105,470	34,437	63,497	37,374	350,344	245,200	4·55	12
12,942	8,923	3,614	7,155	17,720	50,354	*—18,063*	*—0·86*	13
122,508	114,393	38,051	70,652	55,094	400,698	227,137		
1,477	1,568	449	1,420	999	5,913	1,444	1·76	14
345	656	265	521	259	2,046	442	·57	15
1,822	2,224	714	1,941	1,258	7,959	1,886		
125,626	126,399	55,439	126,823	137,898	572,185	866,444	8·33	16
10,643	11,036	4,881	11,167	12,551	50,278	33,948	3·34	17
58,727	47,396	13,393	45,503	(*m*)246,354	411,373	155,911	6·18	18
194,996	184,831	73,713	183,493	396,803	1,033,836	1,056,303		
146,776	141,670	53,984	78,251	61,524	482,205	623,133	5·44	19
80,118	97,831	25,261	50,165	47,048	300,423	227,244	2·58	20
...	...	...	...	57,468	57,468	41,250	4·78	21
226,894	239,501	79,245	128,416	166,040	840,096	891,630		
630,462	670,608	199,512	251,712	151,140	1,903,434	1,350,753	3·25	22
99,925	174,117	60,517	70,653	66,092	471,304	360,016	4·92	23
27,357	51,338	6,942	25,828	21,241	132,706	26,227	·56	24
3,544	2,071	527	1,241	2,591	9,974	8,674	6·07	25
6,922	8,068	1,849	4,021	3,934	24,794	13,486	2·30	26
26,360	30,946	7,064	15,485	16,811	96,666	49,738	3·46	27
2,547	4,448	1,541	1,797	2,741	13,074	8,105	3·38	28
166,655	270,988	78,440	119,025	113,410	748,518	466,246		
106,385	124,560	28,461	62,400	58,076	379,882	214,041	2·23	29
...	...	...	...	...	...	38,199	3·40	30
4,228	...	...	...	6,492	10,720	3,922	2·22	31
110,613	124,560	28,461	62,400	64,568	390,602	256,162		
2,174,667	2,542,214	759,951	1,325,016	1,530,074	(*f*)8,331,922	9,820,233		

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

	Rx.
By Company before purchase	3,279,138
„ Government before purchase	42,448
„ Government before and after purchase on the combined undertaking	7,085,584
	10,407,170

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(*g*) The actual capital cost of the South Indian Railway is as follows.

By Company before purchase	4,703,280
„ Government on Villupuram-Dharmavaram to end of 1889-90	897,124
„ Government on Nellore Branch to end of 1889-90	631,050
„ Government after purchase on combined undertaking	1,083,135
	7,314,590

This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.

(*m*) Includes Rx. 177,358, share of net earnings payable to the Bengal and North Western Railway Company.
(*n*) Includes Rx. 748,355 on account of Bareilly-Rampur-Moradabad Railway.
(*o*) Includes Rx. 1,270 share of net receipts payable to the Palanpur Durbar.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Net Receipts.	Gross Earnings.	Working Expenses.	Interest and India.
		Rx.	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	1,502,384	3,439,802	1,937,418	1,952
Bombay, Baroda and Central India	2	1,033,825	1,630,225	596,400	4,400
Madras	3	514,102	1,054,139	540,037	...
TOTAL GUARANTEED RAILWAYS		3,050,311	6,124,166	3,073,855	6,352
STATE RAILWAYS.					
India, General.					
East Indian	4	3,682,359	5,248,525	1,566,166	293,098
Rajputana-Malwa System including Godhra-Rutlam	5	1,521,399	2,513,124	991,725	589,331
Bhopal	6	6,145	16,163	10,018	8,816
Rutlam-Ujjain	7	...	...	...	175
Palanpur-Deesa	8	1,081	3,851	2,780	843
Store-keeper for State Railways	9	...	...	...	
Expenditure in England for Stores purchased and remaining unappropriated	10	...	...	...	2,718
		5,210,984	7,781,673	2,570,689	894,981
Central Provinces.					
Bengal-Nagpur	11	344,359	679,214	334,855	(*b*)19,425
Wardha Coal	12	8,929	22,024	13,095	19,951
Umaria Colliery	13	1,982	42,023	40,041	4,067
Warora Colliery	14	3,856	51,955	48,099	7,504
Bilaspur-Etawah	15	...	...	...	300
Nagpur-Chattisgarh Depreciation Account	16	...	...	...	2,383
		359,126	795,216	436,090	53,620
Burma.					
Burma	17	245,200	595,544	350,344	214,863
Mu Valley	18	—18,063	32,291	50,354	77,641
		227,137	627,835	400,698	292,504
Assam.					
Assam-Bengal Part I	19	...	...	...	5,756
Assam-Bengal Part II	20	...	...	...	14,596
Jorhat	21	1,444	7,357	5,913	3,260
Cherra-Companygunj	22	442	2,488	2,046	3,121
		1,886	9,845	7,959	26,733
Bengal.					
Eastern Bengal	23	866,444	1,438,629	572,185	316,543
Bengal Central(*a*)	24	33,948	84,226	50,278	...
Bengal and North-Western and Tirhoot	25	155,911	567,284	411,373	109,451
Ranaghat-Bhagwangola	26	...	...	...	1,209
		1,056,303	2,090,139	1,033,836	418,203
North-Western Provinces and Oudh.					
Oudh and Rohilkhand	27	623,133	1,105,338	482,205	*41,302
Indian Midland	28	227,244	527,667	300,423	...
Cawnpore-Gogra	29	...	...	...	1,890
Lucknow-Bareilly	30	41,259	98,727	57,468	(*c*)35,510
		891,636	1,731,732	840,096	78,702
Punjab.					
North-Western	31	1,350,753	3,254,187	1,903,434	1,213,928
North-Western—Gradient Improvements	32	...	...	...	27,553
Mushkaf-Bolan	33	...	...	...	52,666
Mari-Attock	34	...	...	...	17,262
Wazirabad—Lyallpur	35	...	...	...	1,163
Kotri-Rohri	36	...	...	...	1,902
Peshawar Railway Reserve Material	37	...	...	...	1,471
Frontier Railways Reserve Material	38	...	...	...	17,454
Petroleum Operations, Baluchistan	39	...	...	...	498
		1,350,753	3,254,187	1,903,434	1,333,897
Madras.					
South Indian	40	360,016	831,320	471,304	104,082
East Coast	41	26,227	158,933	132,706	169,495
Bezwada Extension	42	8,674	18,648	9,974	5,713
Bezwada-Madras (Madras-Ennore section)	43	...	...	...	341
Guntakal-Mysore Frontier	44	13,486	38,280	24,794	23,448
Mysore	45	49,738	146,404	96,666	...
Mayavaram-Mutupet	46	8,105	21,179	13,074	9,340
Vizagapatam-Raipur	47	...	...	...	980
		466,246	1,214,764	748,518	313,399
Bombay.					
Southern Mahratta	48	214,041	593,923	379,882	(*d*)66,310
Dhond-Manmad	49	38,199	38,199	...	44,820
Hyderabad-Shadipalli	50	3,922	14,642	10,720	6,945
Southern Mahratta (depreciation account)	51	...	...	...	2,108
		256,162	646,764	390,602	120,183
TOTAL STATE RAILWAYS		9,820,233	18,152,155	8,331,922	3,532,222

(*a*) Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(*b*) Interest on the Capital Outlay incurred by Government on the Katni-Umaria Section.

(*c*) 38, Interest on Debt . . . . . *Rx.* 20,485
,, Capital deposited by Companies . 15,025
35,510

(*d*) Interest on theCapital outlay on the Bellary-Kistna Railway.

(*e*) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta Railway.

* Includes Rx. 28,236, interest on Capital Outlay on the Bareilly-Rampur-Moradabad Railway.

GOVERNMENT in respect of RAILWAYS during the year 1894-95.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,204,085	1,001,780	317,282	1,765	12,675	4,476,957	...	1,037,155	1
417,592	347,430	283,413	500	4,538	1,654,273	...	24,048	2
533,037	443,478	...	3,797	8,266	1,528,615	...	474,476	3
2,154,714	1,792,088	600,695	6,062	25,479	7,659,845	...	(e)1,535,679	
1,482,179	1,233,149	192,798	...	...	4,767,390	481,135	...	4
...	...	167,795	...	...	1,748,851	764,273	...	5
...	...	...	...	...	18,834	...	2,671	6
...	...	...	...	...	175	...	175	7
...	...	...	...	...	3,623	238	...	8
...	...	...	...	...	2,718	...	2,718	9
								10
1,482,179	1,233,149	360,593	...	...	6,541,591	1,240,082	...	
260,950	217,106	...	...	...	832,326	...	153,112	11
...	...	...	...	...	33,046	...	11,022	12
...	...	...	...	...	44,108	...	2,085	13
...	...	...	...	...	55,003	...	3,648	14
...	...	...	...	...	300	...	300	15
...	...	...	...	...	2,383	...	2,383	16
260,950	217,106	...	...	...	967,766	...	172,550	
...	...	...	...	...	565,207	30,337	...	17
...	...	...	...	...	127,995	...	95,704	18
...	...	...	...	...	693,202	...	65,367	
...	...	...	...	...	5,756	...	5,756	19
49,473	41,161	...	...	...	105,230	...	105,230	20
...	...	...	...	...	9,173	...	1,816	21
...	..	...	...	...	5,167	...	2,679	22
49,473	41,161	...	...	...	125,326	...	115,481	
155,612	129,467	...	...	...	1,173,807	264,822	...	23
33,750	28,080	8,004	...	...	120,112	...	35,886	24
...	...	...	...	...	511,824	55,460	...	25
...	...	...	...	...	1,209	...	1,209	26
189,362	157,547	8,004	...	...	1,806,952	283,187	...	
327,062	272,111	...	...	...	1,122,680	...	17,342	27
253,221	210,676	...	...	...	764,320	...	236,653	28
...	...	...	...	...	1,890	...	1,890	29
...	...	2,731	...	...	95,709	3,018	...	30
580,283	482,787	2,731	...	...	1,984,599	...	252,867	
571,820	475,745	...	...	...	4,164,927	...	910,740	31
...	...	...	...	...	27,553	...	27,553	32
...	...	...	...	...	52,666	...	52,666	33
...	...	...	...	...	17,262	...	17,262	34
...	...	...	...	...	1,163	...	1,163	35
...	...	...	...	...	1,902	...	1,902	36
...	...	...	...	...	1,471	...	1,471	37
...	...	...	...	...	17,454	...	17,454	38
...	...	...	...	...	498	...	498	39
571,820	475,745	...	...	...	4,284,896	...	1,030,709	
179,207	149,098	22,165	...	...	925,856	...	94,536	40
...	...	...	...	...	302,201	...	143,268	41
...	...	...	...	...	15,687	2,961	...	42
...	...	...	...	...	341	...	341	43
...	...	...	...	...	48,242	...	9,962	44
...	...	12,485	...	...	109,151	37,253	...	45
...	...	...	...	...	22,414	...	1,235	46
...	...	...	..	...	980	...	980	47
179,207	149,098	34,650	...	...	1,424,872	...	210,108	
271,010	225,475	53,131	...	...	995,808	...	401,885	48
...	...	...	...	...	44,820	...	6,621	49
...	...	...	...	...	17,665	...	3,023	50
...	...	...	...	...	2,108	...	2,108	51
271,010	225,475	53,131	...	...	1,060,401	...	413,637	
(f)3,584,284	(f)2,982,068	459,109	..	...	18,880,605	...	(g)737,450	

(f) Shown in Account No. 3 under Railway Revenue Account—

	England. £	Exchange. Rx.
Interest on Debt	983,212	818,017
Annuities in purchase of Railways	1,702,668	1,416,593
Interest chargeable against Companies on Advances	218,884	182,108
Interest on Capital deposited by Companies	679,520	565,350
TOTAL	3,584,284	2,982,068

	R
(g) Net Loss on Guaranteed and State Railways as above	2,273,129
Add:	
Net Payment on account of Subsidized Railways, Accounts Nos. 54 and 54A.	—25,000
Miscellaneous Railway Expenditure, Account No. 55	100,360
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	2,348,489

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1894-95, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL
INTEREST ON DEB.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,594	53,741	118,335
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	237,570	197,654	435,224
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	6,186	13,621
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	276	...	...	276
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	292,822	...	...	292,822
TOTAL INTEREST ON DEBT	293,098	309,599	257,581	860,278
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	848,858	706,236	1,555,094
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	60,346	50,207	110,553
Contribution towards management	...	1,376	1,145	2,521
Interest in lieu of deferred Annuity	...	262,000	217,980	479,980
TOTAL ANNUITIES IN PURCHASE	...	1,172,580	975,568	2,148,148
TOTAL	293,098	1,482,179	1,233,149	3,008,426

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1894-95, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,946	11,603	25,549
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	20,168	16,779	36,947
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	18	39
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	316,543	...	...	316,543
TOTAL INTEREST ON DEBT	316,543	34,135	28,400	379,078
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	97,217	214,066
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	4,499	3,743	8,242
Contribution towards management	...	129	107	236
TOTAL ANNUITIES IN PURCHASE	...	121,477	101,067	222,544
TOTAL	316,543	155,612	129,467	601,622

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1894-95, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	163,209	135,787	298,996
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,213,928	...	...	1,213,928
TOTAL INTEREST ON DEBT	1,213,928	163,209	135,787	1,512,924
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,353	308,960	680,313
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	37,000	30,783	67,783
Contribution towards management	...	258	215	473
TOTAL ANNUITIES IN PURCHASE	...	408,611	339,958	748,569
TOTAL	1,213,928	571,820	475,745	2,261,493

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1894-95, of the OUDH AND ROHILKHAND RAILWAY.

	India.	England.	Exchange.	Total.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	15,388	12,803	28,191
Interest on India 3½ per cent. Stock	...	—*393*	—*327*	—*720*
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	309,996	257,912	567,908
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	2,071	1,723	3,794
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	13,066	...	...	13,066
TOTAL	13,066	327,062	272,111	612,239

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1894-95 of the SOUTH INDIAN RAILWAY.

	India.	England.	Exchange.	Total.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	29,320	24,394	53,714
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	119,887	99,744	219,631
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	104,082	...	...	104,082
TOTAL	104,082	149,207	124,138	377,427

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1894-95.

Provinces and Railway Companies.	India.	England.	Exchange.	Total.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	89,700	74,629	164,329
Bengal.				
Bengal Central	...	16,250	13,520	29,770
N.-W. P. and Oudh.				
Indian Midland	...	43,712	36,368	80,080
Bombay.				
Southern Mahratta	...	69,222	57,591	126,813
TOTAL	...	218,884	182,108	400,992

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1894-95.

Provinces and Railway Companies.	India.	England.	Exchange.	Total.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	142,477	333,142
Assam.				
Assam-Bengal	...	49,473	41,161	90,634
Bengal.				
Bengal Central	...	17,500	14,560	32,060
N.-W. P. and Oudh.				
Indian Midland	...	209,509	174,308	383,817
Lucknow-Bareilly	15,025	...	...	15,025
Madras.				
South Indian	...	30,000	24,960	54,960
Bombay.				
Southern Mahratta	...	201,788	167,884	369,672
TOTAL	34,440	679,520	565,350	1,279,310

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1895.

	India.	Central Provinces.	Assam.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Great Indian Peninsula Railway	317,282	...	...	...	...	...	...	317,282
Bombay, Baroda and Central India Railway	283,413	...	...	...	...	...	...	283,413
TOTAL	600,695	...	...	...	...	...	...	600,695
COMPENSATION FOR LAND.								
Great Indian Peninsula Railway	..	50	...	...	...	...	1,715	1,765
Bombay, Baroda and Central India Railway	...	...	...	...	...	...	500	500
Madras Railway	...	...	...	...	...	3,797	...	3,797
TOTAL	...	50	...	...	...	3,797	2,215	6,062
ESTABLISHMENT.								
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies	15,811	...	5,009	10,481	9,756	7,340	12,086	60,483
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	...	...	2,185	6,108	5,912	4,365	11,152	29,722
Deduct—Contribution for Government supervision, audit and control for 1894-95, recoverable from Companies:								
East Indian *10,000*								
Rajputana-Malwa system *13,832*								
Bengal and North-Western and Tirhoot *3,024*								
Bengal-Nagpur *6,896*								
Bengal-Central *1,000*								
Indian Midland *5,419*								
Southern-Mahratta and Mysore *10,705*								
Lucknow-Bareilly *1,141*								
South Indian *8,332*								
Assam Bengal *4,377*	—64,726	...	...	...	...	...	...	—64,726
TOTAL	—48,915	...	7,194	16,589	15,668	11,705	23,238	25,479
GRAND TOTAL	551,780	50	7,194	16,589	15,668	15,502	25,453	632,236

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1895, the NET REVENUE of the several COMPANIES to the 31st of December 1894, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1895.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1894, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	12,535,529	92,018	12,627,547	11,235,719	1,391,828
Great Indian Peninsula Railway	35,866,419	475,828	36,342,247	32,926,504	3,415,743
Madras Railway	17,076,632	2,332	17,078,964	8,806,999	8,271,965
TOTAL £	65,478,580	570,178	66,048,758	52,969,222	13,079,536

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1894-95.

	Rx.
INDIA—	
Madras— *Imperial*—	
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore	41,694
TOTAL RECEIPTS . *Rx.*	41,694

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1894-95.

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Assam.	*Rx.*	*Rx.*	*Rx.*
Subsidy to the Assam Railway and Trading Company . . .	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	53	
Bengal.	...	10,053	10,053
Compensation for land taken up by Bengal and North-Western Railway Company	709	...	
Dooars Railway Company	...	36	
	709	36	745
N.-W. Provinces and Oudh.			
Rohilkhand-Kumaon Railway Company . . Subsidy	...	4,000	4,000
Punjab.			
Delhi-Umballa-Kalka Railway Company Land	693	...	693
Madras.			
Nilgiri Railway Company Land	1,203	...	1,203
TOTAL .	2,605	14,089	16,694

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1895.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
India, General.	*Rx.*	*Rx.*	*Rx.*
Surplus Establishment and Miscellaneous Charges	2,044	...	
Director-General's Establishment (share of)	15,811	...	
Port Store-keeper's Establishment	2,024	...	
Rutlam-Bara Survey	2,988	...	
Chambal-Muttra Survey	3,194	...	
Pachpadra-Umarkot Survey	2,106	...	
Shadipalli-Balotra Survey	4,446	...	
TOTAL	32,613	...	32,613
Central Provinces.			
Bina-Guna Railway (Land)	383	...	
Saugor-Katni Survey	3,236	...	
Raipur-Sonpur Survey	410	...	
TOTAL	4,029	...	4,029
Burma.			
Assam-Burma Connection Survey	5,430	...	
Mandalay-Kunlon Survey	7,584	...	
Mogaung-Irrawaddy Survey	936	...	
Mogaung-Myitkyina Survey	1,577	...	
Chittagong-Akyab-Minhla Survey	10,688	...	
TOTAL	26,215	...	26,215
Bengal.			
Moghul Serai-Howrah Survey	*—14*	...	
Northern Bengal-Assam Connection Survey	3,294	...	
Khagaria-Katihar Survey	292	...	
Cuttack-Midnapore-Calcutta Survey	1,420	...	
Mymensing-Serajganj Survey	724	...	
Monghyr Extension Survey	4	...	
Singhia-Madaripore-Chandpore Survey	244	...	
Anarpur-Begum Serai Survey	14	...	
TOTAL	5,978	...	5,978
North-Western Provinces and Oudh.			
Bareilly-Soron Survey	1,465	...	
Rampur-Ramnagar Survey	*—26*	...	
Najibabad-Kotdwara Survey	63	...	
Ghaziabad-Moradabad Survey	3,225	...	
TOTAL	4,727	...	4,727
Punjab.			
Tochi Pass Reconnaissance	316	...	
Ludhiana-Ferozepore Survey	1,880	...	
Bhatinda-Samasata Survey	1,516	...	
Delhi-Minchinabad Survey	*—613*	..	
Abt Material and Engine Suspense Account	349	...	
Kalka-Simla Survey	5,900	...	
Frontier Railway Reserve Material	719	...	
TOTAL	10,067	...	10,067
Madras.			
West Coast Survey	...	*—417*	
Nanjangod-Gudalur Survey	...	*—327*	
Madura-Paumben Survey	2,190	...	
Vizianagram-Parvatipur Survey	1,406	...	
Bezwada-Madras Survey	6,896	...	
Puri Branch Survey	680	...	
Arsikere-Mangalore Survey	3,011	...	
Shorana-Cochin Survey	1,137	...	
Cannanore-Calicut Survey	2,155	...	
TOTAL	17,475	*—744*	16,731
GRAND TOTAL	101,104	*—744*	100,360

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section J.—Irrigation.

Revenue *Rx.* 2,338,815. Expenditure *Rx.* 2,952,780.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	122	...	1,370,587	...
	57	Working Expenses (Abstract Account) .	123	...	...	799,759
	57A	„ „ (Detailed Account) .	124	799,759	...	...
	58	Portion of Land Revenue due to Irrigation. (See also Account No. 13A) . . .	126	...	776,139	...
	58	Statement of Financial Results . . .	126	...	...	...
	58	Interest on Debt	126	...	...	1,194,115
Minor Works and Navigation . .	59	Gross Receipts	133	...	192,089	...
	59A	Summary of Receipts from Minor Works and Navigation	134	192,089	...	...
	60	Expenditure (Abstract Account) . .	137	...	...	958,906
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	141	87,566	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	144	199,689	...	...
			Total .		2,338,815	2,952,780

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1894-95.

	DIRECT RECEIPTS DURING THE YEAR.											
Imperial.	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	5,597	5	2	9	119	...	...	...	23	3	154	5,912
Punjab.												
Western Jumna Canal	85,186	35,235	430	104	1,903	203	2,183	6,494	157	199	225	132,319
Ditto Sirsa Branch	11,332	5,549	13	...	...	...	...	...	61	67	1	17,023
Bári Doáb Canal	195,942	...	1,593	...	2,163	1,027	9,876	...	121	246	397	211,375
Sirhind Canal	89,275	...	637	...	229	1,028	6,284	753	419	47	253	98,925
Lower Sohag and Para Canal	9,569	...	6	...	1	15	...	...	...	39	469	10,099
Chenab Canal	44,911	2,807	45	...	9	178	...	...	365	9	39	48,363
Sidhnai Canal	25,580	...	22	...	1	29	...	...	31	7	...	25,670
Swat River Canal	20,783	...	43	...	9	3	544	...	70	43	8	27,503
	488,578	(a)43,591	2,794	104	4,320	2,483	18,887	7,247	1,224	657	1,392	571,277
Deduct—Share of Revenue of Sirhind Canal and Sirsa Branch Canal due to Native States	...	...	*18*	...	*53*	*270*	*2,095*	*182*	*148*	...	*117*	(b)*2,883*
TOTAL	488,578	(a)43,591	2,776	104	4,267	2,213	16,792	7,065	1,076	657	1,275	568,394
Madras.												
Godávári Delta Project	...	...	...	...	1,003	898	...	10,389	27	5	220	12,542
Kistna Delta Project	...	...	...	136	473	822	...	3,722	156	4	61	5,374
Cauvery Delta Project	...	...	...	...	125	220	...	...	7	...	5	357
Pennér Anicut Project	...	...	...	...	...	40	...	...	...	...	...	40
Sriváikuntham Anicut Project	...	...	...	55	...	81	...	...	18	...	3	157
Sangam Anicut System	...	...	...	...	...	34	...	...	20	...	...	54
Kurnool Canal	9,509	...	...	350	285	35	...	146	49	...	15	10,389
Barur Project	...	...	...	...	...	2	...	...	...	...	...	2
Rushikulya Project	...	...	...	...	...	4	...	...	97	...	1	102
TOTAL	9,509	...	...	541	1,886	2,136	...	14,257	374	9	305	29,017
Bombay.												
Desert Canal	1,648	...	...	...	...	1	...	...	22	...	14	1,685
Begari Canal	2,587	...	...	...	1	14	...	...	...	1	62	2,665
Eastern Nara Works	88	...	...	...	95	205	...	...	4	53	1,857	2,302
Hathmati Canal	988	...	6	...	30	84	...	...	...	...	...	1,108
Pravara River Works—Lakh Canal	127	...	...	...	8	15	...	...	...	...	...	150
Kadva River Works	1,091	...	1	...	2	24	...	...	1	...	10	1,129
Krishna Canal	4,886	...	...	22	...	435	...	...	7	...	2	5,352
Lower Panjhra River Works	1,112	...	7	...	4	33	...	...	...	...	9	1,165
Ekruk Tank	1,254	...	283	429	21	880	...	...	...	...	20	2,887
Mutha Canals	12,731	...	253	9,490	4	135	600	...	15	...	354	23,582
Unharwáh Canal	...	...	...	...	...	5	...	...	...	...	6	11
Mhaswad Tank	1,042	...	3	...	...	10	...	...	9	...	204	1,268
Nira Canal	8,004	...	...	...	...	55	...	...	46	...	82	8,187
TOTAL	35,558	...	553	9,941	165	1,896	600	...	104	54	2,620	51,491
Total Imperial	539,242	43,596	3,331	10,595	6,437	6,245	17,392	** 21,322	1,577	723	4,354	654,814

Provincial.													
Bengal.													
Orissa Project	19,355	...	11	...	251	49	...	11,520	517	...	1,604	33,307
Midnapore Canal	13,688	...	...	...	6	...	...	13,549	89	...	2,136	29,468
Tidal Canal	...	...	...	...	4	79	...	5,709	26	...	35	5,853
Sone Project	74,324	...	87	...	167	279	172	5,890	826	46	1,985	83,776
TOTAL	107,367	...	98	...	428	407	172	36,668	1,458	46	5,760	152,404
N.-W. Provinces and Oudh.													
Ganges Canal	231,260	7,560	171	37	9,983	...	3,370	664	65	561	1,298	254,969
Lower Ganges Canal	134,596	12,756	248	3	3,345	53	863	621	173	358	1,902	154,918
Agra Canal	50,366	8,969	94	...	3,214	...	218	708	28	191	113	63,901
Eastern Jumna Canal	84,683	669	67	20	3,123	...	748	2	8	207	54	89,581
TOTAL	500,905	(a) 29,954	580	60	19,665	53	5,199	1,995	274	1,317	3,367	563,369
Total Provincial	608,272	(a) 29,954	678	60	20,093	460	5,371	38,663	1,732	1,363	9,127	715,773
GRAND TOTAL	1,147,514	73,550	4,009	10,655	26,530	6,705	22,763	59,985	3,309	2,086	13,481	1,370,57

(a) Recoveries by the Civil Department.

(b) Consists of the following receipts:—
Contributional receipts, Sirhind Canal . . Rx. 2,872
Do. Do. Sirsa Canal . . „ 11
2,883

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1894-95.

	Imperial.					Provincial.			Grand Total.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	N.-W. P. and Oudh.	Total.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses and Maintenance:									
Extensions and Improvements	139	6,830	5,299	2,423	14,691	2,862	17,042	19,904	34,595
Repairs	3,020	134,640	51,680	33,981	223,321	57,913	(c) 91,139	149,052	372,373
Establishment	(a) 5,771	127,317	46,151	14,974	194,213	66,422	125,254	191,676	385,889
Tools and Plant	51	3,823	8,252	878	13,004	9,709	3,532	13,241	26,245
Suspense	...	—908	...	787	—121	...	...	...	—121
Revenue refunds	18	(b) 2,600	89	...	2,707	391	1,020	1,411	4,118
TOTAL	8,999	274,302	111,471	53,043	447,815	137,297	237,987	375,284	823,099
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*23,072*	*268*	...	*23,340*	...	...	...	*23,340*
GRAND TOTAL . Rx.	8,999	251,230	111,203	53,043	424,475	137,297	237,987	375,284	799,759

(a) Includes *Rx.* 2, Charges in Civil Department for collection of Owners' Rates. (b) Includes *Rx.* 1,650 on account of Refund of Owners' Rates by Civil Department. (c) Includes *Rx.* 1,756 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1894-95.

	Expenditure during the Year.							Expenditure to end of the Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.															
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Lower Ganges Canal	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	139	3,020	(*b*) 5,771	51	18	...	8,999	3,570	28,286	52,702	1,068	...	438	...	86,064
TOTAL	139	3,020	5,771	51	18	...	8,999	33,473	28,286	60,471	2,194	...	438	...	124,862
Punjab.															
Western Jumna Canal	1,189	30,109	26,183	1,093	694*	...	59,268	} 51,918	880,806	818,865	17,227	323	9,701	...	1,778,840
Ditto Sirsa Branch	21	7,803	6,207	413	1	...	14,445								
Bári Doab Canal	2,739	30,434	27,546	101	1,679†	...	62,499	71,292	729,897	778,323	17,995	107	7,478	...	1,605,092
Sirhind Canal	1,239	33,235	35,902	1,586	81	—*908*	71,135	74,635	315,991	276,563	6,027	46	729	1,573	675,564
Lower Sohag and Para Canal	...	4,397	2,320	1	51	...	6,769	170	29,264	26,396	29	...	83	...	55,942
Chenab Canal	1,162	21,031	20,515	389	(*a*) 93	...	43,190	3,492	76,583	60,531	1,685	...	203	...	142,494
Sidhnai Canal	120	5,192	3,217	171	...	...	8,700	3,227	29,807	25,869	1,148	...	20	...	60,071
Swat River Canal	360	2,439	5,427	69	1	...	8,296	4,435	31,940	43,087	759	...	61	...	80,282
	6,830	134,640	127,317	3,823	2,600	—*908*	274,302	209,169	2,094,288	2,029,634	44,870	476	18,275	1,573	4,398,285
Deduct—Share of Working Expenses of Sirhind Canal and Western Jumna Canal due from Native States	*364*	*12,232*	*10,731*	*645*	*8*	—*908*	(*f*)*23,072*	*22,930*	*90,643*	*65,574*	*1,970*	*8*	*78*	*1,573*	*182,776*
TOTAL	6,466	122,408	116,586	3,178	2,592	...	251,230	186,239	2,003,645	1,964,060	42,900	468	18,197	...	4,215,509
Madras.															
Godávárí Delta System	2,023	22,169	19,950	4,558	59	...	48,759	48,204	757,076	470,271	104,865	...	1,342	...	1,381,758
Kistna Delta System	1,250	20,504	16,143	3,723	1	...	41,621	24,949	478,311	291,761	66,115	...	1,523	...	862,659
Pennér Anicut System	—*213*	949	1,049	—*1*	...	...	1,784	7,425	47,157	30,528	1,112	...	1	...	86,223
Cauvery Delta System	1,014	—2,770	3,922	—*146*	...	...	2,020	53,467	421,039	183,924	10,523	...	50	...	669,003
Sriváikuntham Anicut System	60	906	817	—*7*	...	...	1,776	6,663	30,161	19,096	565	...	27	...	56,512
Sangam Anicut System	334	1,756	1,469	13	...	...	3,572	4,629	20,793	11,799	114	...	...	...	37,335
Kurnool Canal (*c*)	771	6,819	2,410	108	29	...	10,137	23,786	123,866	42,750	5,675	...	527	...	196,604
Barur Tank Project	60	223	122	...	...	...	405	494	1,657	715	...	...	...	...	2,866
Rushikulya Project	...	1,124	269	4	...	...	1,397	...	2,705	632	8	...	...	...	3,345
	5,299	51,680	46,151	8,252	89	...	111,471	169,617	1,882,765	1,051,476	188,977	...	3,470	...	3,296,305
Deduct—Outlay from Contributions	*194*	*21*	*50*	*3*	...	...	*268*	...	...	...	...	...	...	...	...
TOTAL	5,105	51,659	46,101	8,249	89	...	111,203	169,617	1,882,765	1,051,476	188,977	...	3,470	...	3,296,305

Bombay.															
Desert Canal	149	9,603	1,770	48	...	...	11,570	7,022	55,089	18,644	367	...	...	...	81,122
Begari Canal	117	2,572	711	52	...	...	3,452	7,935	136,050	35,332	737	...	1	...	180,055
Eastern Nara Works	825	8,836	2,590	8	346	...	12,605	5,518	173,050	70,357	2,102	...	789	...	251,816
Hathmati Canal	...	433	110	1	...	...	544	210	9,205	5,499	33	19	247	...	15,213
Pravara River Works—Lakh Canal	...	214	963	12	...	...	1,189	63	6,673	5,160	155	...	4	...	12,055
Kádva River Works	...	351	1,081	14	1	...	1,447	15	6,356	5,630	163	...	20	...	12,184
Krishna Canal	30	636	309	10	...	...	985	96	22,132	15,445	229	...	12	...	37,914
Lower Panjhra River Works	56	133	276	10	188	...	663	142	6,780	3,604	110	2	366	...	11,004
Ekruk Tank	...	606	463	9	...	...	1,078	1,299	20,720	14,145	249	...	...	...	36,413
Mutha Canals	76	3,298	2,919	636	248	...	7,177	329	72,789	40,477	1,580	...	1,122	...	116,297
Unharwáh Canal	...	4,336	664	15	...	...	5,015	...	11,593	2,700	91	...	...	...	14,384
Gokak Canal, First Section	...	...	...	...	...	...	...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	1,120	589	948	3	...	...	2,660	1,199	6,826	5,399	69	...	...	...	13,493
Nira Canal	50	2,374	2,170	60	4	...	4,658	65	18,401	11,690	709	...	8	...	30,873
TOTAL	2,423	33,981	14,974	878	787	...	53,043	23,932	546,716	234,841	6,631	21	2,577	...	814,718
Total Imperial	14,133	211,068	183,432	12,356	3,486	...	424,475	413,261	4,461,412	3,310,848	240,702	489	24,682	...	8,451,394
Provincial.															
Bengal.															
Orissa Project	655	22,825	19,648	2,453	73	...	45,654	5,167	485,645	287,646	35,378	186	606	...	(*d*)814,628
Midnapore Canal	1,109	10,450	6,085	3,960	26	...	21,630	6,370	264,471	134,907	51,300	...	212	...	457,260
Tidal Canal	...	2,615	1,391	542	...	...	4,548	667	62,161	24,062	5,614	...	106	...	92,610
Sone Project	1,098	22,023	39,298	2,754	292	...	65,465	5,269	513,866	485,045	38,220	...	11,519	...	1,053,919
TOTAL	2,862	57,913	66,422	9,709	391	...	137,297	17,473	1,326,143	931,660	130,512	186	12,443	...	2,418,417
N.-W. Provinces and Oudh.															
Ganges Canal	9,848	39,313	51,581	1,895	449	...	103,086	161,080	1,178,411	1,465,627	51,963	4,948	5,734	...	2,867,763
Lower Ganges Canal	3,590	29,319	44,317	993	301	...	78,520	117,131	585,960	740,262	11,006	...	3,243	...	1,457,602
Agra Canal	2,228	9,440	12,964	313	176	...	25,121	33,272	199,669	202,989	6,932	...	5,071	...	447,933
Eastern Jumna Canal	1,376	13,067	16,392	331	94	...	31,260	40,187	358,823	489,777	6,077	32	2,286	...	897,182
TOTAL	17,042	91,139	(*e*)125,254	3,532	1,020	...	237,987	351,670	2,322,863	2,898,655	75,978	4,980	16,334	...	5,670,480
Total Provincial	19,904	149,052	191,676	13,241	1,411	...	375,284	369,143	3,649,006	3,830,315	206,490	5,166	28,777	...	8,088,897
GRAND TOTAL	34,037	360,120	375,108	25,597	4,897	...	799,759	782,404	8,110,418	7,141,163	447,192	5,655	53,459	...	16,540,291

* Includes Rx. 142 on account of refund of Owners' Rates.
† " " 1,506 " " "
(*a*) " " 2 " " "

(*b*) Includes Rx. 2, Charges in Civil Department for collection of Owners' Rates.
(*c*) This canal was purchased from the late Madras Irrigation and Canal Company.
(*f*) Consists of the following expenditure :—

Contributional outlay, Sirhind Canal	Rx. 15,963
" " Sirsa Canal	" 7,109
	23,072

(*d*) Excludes Rx. 695, Outlay in England.
(*e*) Includes Rx. 1,756, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INTEREST CHARGES.		REVENUE	
			During 1894-95.	To end of 1894-95.	Direct Receipts (Water-rates, etc. For details, *see* pages 122 and 123).	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 107 and 203.)			
Bengal.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Project	1	3,145,490	33,760	2,566,426	33,307	...
Midnapore Canal	2	837,309	...	826,131	29,468	...
Tidal Canal	3	254,185	10,632	236,906	5,853	...
Sone Project	4	2,788,870	3,888	2,599,403	83,776	...
TOTAL	...	7,025,854	48,280	6,228,866	152,404	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	28,372	2,753,983	254,969	71,559
Lower Ganges Canal	6	2,773,951	22,872	3,195,138	154,918	20,959
Agra Canal	7	871,752	9,586	867,262	63,901	...
Eastern Jumna Canal	8	344,191	5,610	334,536	89,581	24,980
Betwa Canal	9	425,141	814	401,321	5,912	...
Fatehpur Division, Lower Ganges Canal	10	342,000	609	5,815	...	...
TOTAL	...	7,680,627	67,863	7,558,055	569,281	117,498
Punjab.						
Western Jumna Canal	11	1,569,649	26,006	1,117,126	132,319	...
Ditto, Sirsa Branch, State Outlay	12		52,581	274,615	17,012	...
Ditto, ditto, Contributional Outlay	13	108,430	12,352	106,867	11	...
Bári Doáb Canal	14	1,695,624	35,358	1,694,163	211,375	18,640
Sirhind Canal, State Outlay	15	2,281,309	3,760	2,286,665	96,053	...
Ditto, Contributional Outlay	16	1,393,115	5,571	1,389,619	2,872	...
Lower Sohag and Para Canal	17	65,880	26	67,287	10,099	121
Chenab Canal	18	2,568,417	170,852	1,458,327	48,363	11,972
Sidhnai Canal	19	101,366	3,890	98,852	25,670	25
Jhelum Canal	20	1,202,407	49	1,017	...	...
Swat River Canal	21	350,910	265	350,761	27,503	...
Deduct—Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	11,337,107	310,710	8,845,299	571,277	30,758
	23	*1,501,545*	*17,923*	*1,496,486*	*2,883*	...
TOTAL	...	9,835,562	292,787	7,348,813	568,394	30,758
Madras.						
Godávári Delta System	24	1,121,178	513	1,091,869	12,542	226,102
Kistna Delta System	25	1,391,978	40,778	1,083,386	5,374	186,690
Pennér Anicut System	26	166,309	127	163,744	40	15,781
Cauvery Delta System	27	173,358	653	166,074	357	82,328
Sriváikuntham Anicut System	28	137,289	372	136,012	157	9,347
Sangam Anicut System	29	313,913	3,099	309,795	54	17,622
Kurnool Canal	30	2,170,513	201	2,169,370	10,389	423
Barur Tank Project	31	41,131	...	39,698	2	935
Periyar Project	32	855,028	95,979	735,604	...	...
Rushikulya Canal	33	436,800	30,973	368,068	102	2,499
TOTAL	...	6,807,497	172,695	6,263,620	29,017	541,727
Bombay.						
Desert Canal	34	123,992	246	122,604	1,685	11,599
Bégari Canal	35	162,561	...	162,561	2,665	30,914
Eastern Nara Works	36	619,079	31,980	609,150	2,302	42,827
Hathmati Canal	37	49,470	...	49,092	1,108	...
Pravara River Works—Lakh Canal	38	37,519	51	35,245	150	15
Kádvá River Works	39	75,006	...	69,377	1,129	59
Krishna Canal	40	82,907	25	81,855	5,352	...
Lower Panjhra River Works	41	44,449	52	43,905	1,165	679
Ekruk Tank	42	122,824	...	122,812	2,887	...
Mutha Canals	43	621,421	7,991	632,234	23,582	4
Unharwáh Canal	44	60,792	9,476	57,900	11	11,377
Gokak Canal—First Section	45	40,594	...	40,095	...	...
Mhuswad Tank	46	202,433	354	198,506	1,268	...
Nira Canal	47	573,465	10,687	530,165	8,187	...
Chankapur Tank	48	70,154	17	6,404	...	...
Maladevi Tank	49	91,497	...	3,395	...	...
Jamrao Canal	50	696,653	16,414	16,414		...
TOTAL	...	3,674,816	77,293	2,781,714	51,491	97,474
Stores unappropriated	51	...	...	94	...	...
GRAND TOTAL	...	35,024,356	658,918	30,181,162	1,370,587	787,457

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1894-95.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1894-95. (for details, *see* pages 124 and 125).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Items.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	33,307	45,654	...	12,347	...	·48	101,982	...	114,329	...	4·45	1
...	29,468	21,630	7,838	...	·95	...	33,045	...	25,207	...	3·05	2
...	5,853	4,548	1,305	...	·55	...	9,264	...	7,959	...	3·36	3
...	83,776	65,465	18,311	...	·70	...	103,898	...	85,587	...	3·29	4
...	152,404	137,297	15,107	...	·24	...	248,189	...	233,082	...	3·74	...
...	326,528	103,086	223,442	...	8·11	...	109,592	113,850	...	4·13	...	5
...	175,877	78,520	97,357	...	3·05	...	127,348	...	29,991	...	·94	6
...	63,901	25,121	38,780	...	4·47	...	34,499	4,281	...	·49	...	7
...	114,561	31,260	83,301	...	24·90	...	13,269	70,032	...	20·93	...	8
...	5,912	8,999	...	3,087	...	·77	16,037	...	19,124	...	4·76	9
...	...	...	...	...	...	...	220	...	220	...	3·78	10
...	686,779	246,986	439,793	...	5·82	...	300,965	138,828	...	1·84	...	...
...	132,319	59,268	73,051	...	6·54	...	44,165	28,886	...	2·59	...	11
...	17,012	7,336	9,676	...	3·52	...	9,933	...	257	...	·09	12
...	11	7,109	...	7,098	...	6·64	4,028	...	11,126	...	10·41	13
...	230,015	62,499	167,516	...	...	9·89	67,059	100,457	...	5·93	...	14
...	96,053	55,172	40,881	...	1·79	...	91,391	...	50,510	...	2·21	15
...	2,872	15,963	...	13,091	...	·94	55,473	...	68,564	...	4·93	16
...	10,220	6,769	3,451	...	5·13	...	2,691	760	...	1·13	...	17
...	60,335	43,190	17,145	...	1·17	...	54,916	...	37,771	...	2·59	18
...	25,695	8,700	16,995	...	17·19	...	3,876	13,119	...	13·27	...	19
...	...	...	...	...	...	...	40	...	40	...	3·93	20
...	27,503	8,296	19,207	...	5·48	...	14,025	5,182	...	1·48	...	21
...	602,035	274,302	327,733	...	3·70	...	347,597	...	19,864	...	·22	22
...	*2,883*	*23,072*	...	*20,189*	...	1·35	*59,501*	...	*79,690*	...	5·32	23
...	599,152	251,230	347,922	...	4·73	...	288,096	59,826	...	·81	...	
...	238,644	48,759	189,885	...	17·39	...	43,664	146,221	...	13·39	...	24
...	192,064	41,621	150,443	...	13·89	...	42,520	107,923	...	9·96	...	25
...	15,821	1,784	14,037	...	8·57	...	6,547	7,490	...	4·57	...	26
...	82,685	1,752	80,933	...	48·73	...	6,630	74,303	...	44·74	...	27
...	9,504	1,776	7,728	...	5·68	...	5,433	2,295	...	1·68	...	28
...	17,676	3,572	14,104	...	4·55	...	12,330	1,774	...	·57	...	29
...	10,812	10,137	675	...	·03	...	86,771	...	86,096	...	3·97	30
...	937	405	532	...	1·34	...	1,588	...	1,056	...	2·66	31
...	...	...	...	...	...	...	27,505	...	27,505	...	3·74	32
...	2,601	1,397	1,204	...	·33	...	14,103	...	12,899	...	3·50	33
...	570,744	111,203	459,541	...	7·34	...	247,091	212,450	...	3·39	...	
1,150	12,134	11,570	564	...	·46	...	4,899	...	4,335	...	3·54	34
3,088	30,491	3,452	27,039	...	16·63	...	6,502	20,537	...	12·63	...	35
4,397	40,732	12,605	28,127	...	4·62	...	23,730	4,397	...	·72	...	36
49	1,059	544	515	...	1·05	...	1,964	...	1,449	...	2·95	37
8	157	1,189	...	1,032	...	2·93	1,409	...	2,441	...	6·94	38
55	1,133	1,447	...	314	...	·45	2,775	...	3,089	...	4·45	39
146	5,206	985	4,221	...	5·16	...	3,274	947	...	1·16	...	40
155	1,689	663	1,026	...	2·34	...	1,755	...	729	...	1·66	41
62	2,825	1,078	1,747	...	1·42	...	4,912	...	3,165	...	2·58	42
633	22,953	7,177	15,776	...	2·49	...	25,130	...	9,354	...	1·48	43
1,124	10,264	5,015	5,249	...	9·07	...	2,126	3,123	...	5·39	...	44
...	...	...	...	...	...	...	1,604	...	1,604	...	4·00	45
51	1,217	2,660	...	1,443	...	·73	7,933	...	9,376	...	4·72	46
400	7,787	4,658	3,129	...	·59	...	20,993	...	17,864	...	3·37	47
...	...	...	...	...	...	...	256	...	256	...	4·00	48
...	...	...	...	...	...	...	136	...	136	...	4·00	49
...	...	...	...	...	...	...	372	...	372	...	2·26	50
11,318	137,647	53,043	84,604	...	3·04	...	109,770	...	25,166	...	·90	
...	...	...	...	...	...	...	4	...	4	...	4·26	51
11,318	2,146,726	799,759	1,346,967	...	4·41	...	1,194,115	152,852	...	·51	...	

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1894-95.

Irrigation and Navigation. Imperial.	DIRECT RECEIPTS DURING THE YEAR.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.												
Tank in Todghur Sub-Collectorate	187	...	...	...	...	...	...	...	...	5	7	199
„ Ajmere „	288	...	...	...	...	5	...	...	3	21	199	516
„ Beawar „	682	...	...	...	...	3	...	...	9	3	63	760
TOTAL	1,157	...	...	...	...	8	...	...	12	29	269	1,475
Baluchistan.												
Shebo Canal	548	...	...	...	...	...	8	...	2	...	...	558
Khusdil Khan Reservoir	1,560	...	...	...	...	...	...	...	...	...	...	1,560
TOTAL	2,108	...	...	...	...	...	8	...	2	...	...	2,118
Punjab.												
Upper Sutlej Canals	3,104	...	6	...	404	202	...	...	33	43	752	4,544
Lower Sutlej Canals	2,292	...	...	...	...	...	...	...	18	58	55	2,423
Indus Inundation Canal	14,769	...	1	...	158	—13,809	...	...	...	12	4,040	(a) 5,171
Shahpur Canal	3,552	...	2	...	149	2	...	1	...	1	19	3,726
TOTAL	23,717	...	9	...	711	—13,605	...	1	51	114	4,866	15,864
Bombay. Sind.												
Sukkur Canal	104	...	...	...	8	65	...	...	11	...	56	244
Ghar Canal	184	...	...	...	13	337	...	...	28	1	547	1,110
Mehrabwah Canal	...	...	...	...	...	5	...	...	...	...	25	30
Alibhur Cutchery Canal	56	...	...	...	...	2	...	...	...	...	...	58
Great Marak Canal	295	...	...	...	...	26	...	...	...	...	1	322
Surfrazwah Canal	267	...	...	...	...	72	...	...	...	...	...	339
Fuleli Canal	2,490	...	...	...	6	189	...	...	...	...	199	2,884
	3,396	...	...	...	27	696	...	...	39	1	828	4,987

Deccan and Gujarat.													
Khari Cut	903	...	2	...	27	29	...	...	...	...	7	968
Hartala Tank	28	...	...	...	...	...	...	...	...	...	43	71
Mhaswa Tank	60	...	...	...	23	34	...	...	...	...	7	124
Jamda Canals	852	...	...	...	232	38	...	...	4	...	...	1,126
Pravara River Works—Ojhar Canal	721	...	...	...	6	16	...	...	...	...	23	766
Bhatodi Tank	288	...	...	...	3	4	...	...	1	...	46	342
Matoba Tank	966	...	...	...	...	13	...	...	...	...	2	981
Kasurdi Tank	22	...	...	...	...	12	...	...	...	...	18	52
Shirsuphal Tank	236	...	...	...	...	22	...	...	...	...	...	258
Bhadalwadi Tank	78	...	...	...	...	7	...	...	...	...	...	85
Koregaon Tank	100	...	...	...	...	3	...	...	...	...	...	103
Ashti Tank	397	...	2	...	...	35	...	...	1	...	3	438
Rewari Canal	679	...	...	...	...	10	...	...	2	...	...	691
Upper Man River Works	594	...	1	...	...	6	...	...	2	...	1	604
Yerla River Irrigation Works	659	...	2	...	...	79	...	...	9	...	9	758
Chickli Canal	138	...	...	...	...	6	...	...	...	...	...	144
Maini Tank	348	...	...	...	...	49	...	...	2	...	...	399
Muchkundi Tank	9	...	...	...	...	20	...	...	...	...	...	29
Dambal Tank	60	...	...	...	20	32	...	...	...	...	...	112
Medleri Tank	48	...	...	...	...	2	...	...	...	...	...	50
Madag Tank	271	...	...	...	16	15	...	...	...	...	...	302
Asundi Tank	73	...	...	...	...	...	...	...	...	...	...	73
Parsaul Tank	189	...	...	...	...	1	...	...	...	...	...	190
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	1	1
	7,719	...	7	...	327	433	...	...	21	...	160	8,667
TOTAL	11,115	...	7	...	354	1,129	...	...	60	1	988	13,654
Carried forward	38,097	...	16	...	1,065	—12,468	8	1	125	144	6,123	33,111

(*a*) Inclusive of Rx. 4,003, Silt clearance rate.

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS during the Year 1894-95—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	38,097	...	16	...	1,065	—12,468	8	1	125	144	6,123	33,111
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sind.												
Shikarpur Canals	446	...	...	...	...	684	...	...	38	...	276	1,444
Hyderabad Canals	1,232	...	...	...	60	519	...	...	...	...	177	1,988
Fuleli Canals	29	...	...	...	12	...	...	...	...	...	23	64
Karachi Canals	389	...	...	...	17	207	...	...	...	...	627	1,240
Western Nara	754	...	...	...	26	418	...	...	...	1	1,019	2,218
Deccan and Gujarat.												
Irrigation Works, Kaira Collectorate	1	...	...	...	43	...	...	...	...	...	...	44
" " Nasik Collectorate	129	...	...	...	...	...	...	...	...	...	...	129
" " Surat Collectorate	...	...	...	...	...	58	...	...	...	...	...	58
" " Khandesh Collectorate	...	...	...	...	...	...	...	...	...	...	13	13
" " Bijapur District	...	...	...	...	...	...	...	...	...	...	6	6
" " Poona District	68	...	...	...	...	...	...	...	...	...	26	94
" " Dharwar District	52	...	...	...	...	144	...	...	...	...	10	206
" " Nasik District	7	...	...	...	...	...	...	...	...	...	1	8
TOTAL	3,107	...	...	...	146	2,042	...	...	38	1	2,178	7,512
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	26	2	28
Upper Burma.												
Shwebo Division, Mu Canal	...	...	...	...	...	...	...	...	28	...	1	29
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Baluchistan												
Zara Karez	16	...	...	...	...	...	...	...	...	...	...	16
Total Imperial	41,220	...	16	...	1,211	—10,426	8	1	191	171	8,304	40,696

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
N.-W. Provinces and Oudh.												
Dún Canals	3,298	229	271	...	120	...	2,136	1	...	9	30	6,094
Rohilkhand Canals	6,222	647	21	...	323	...	109	...	...	62	24	7,408
Bijnor Canals	831	120	...	...	99	...	...	...	...	5	4	1,059
Bundelkhand Irrigation Works { Jhansi Lakes	161	...	3	...	10	...	...	...	...	...	75	249
Bundelkhand Irrigation Works { Hamirpur Lakes	197	...	18	...	16	...	...	...	...	...	28	259
TOTAL	10,709	(a) 996	313	...	568	...	2,245	1	...	76	161	15,069
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	...	99	...	43,077	251	...	919	44,346
Orissa Coast Canal	...	...	...	...	...	39	...	6,409	80	...	75	6,603
Sarun Project	94	...	...	...	1	40	...	...	...	...	3	138
TOTAL	94	...	...	...	1	178	...	49,486	331	...	997	51,087
Madras.												
Chembrambakam Tank	...	..	...	...	...	5	...	...	...	...	...	5
Madras Water-supply and Irrigation Extension Project	...	...	...	1,344	...	1	...	...	...	...	1	1,346
Buckingham Canal	...	...	...	...	...	147	...	10,779	17	...	7	10,950
Vedaraniem Canal	...	...	...	...	...	...	...	113	...	...	...	113
Palar Anicut System	...	...	...	...	...	108	...	...	...	...	...	108
Poiney do.	...	...	...	...	...	69	...	...	...	...	...	69
Pelandorai do.	...	...	...	...	4	24	...	...	...	...	...	28
Cheyar do.	...	...	...	...	...	13	...	...	...	...	...	13
Shatiatope do.	...	...	...	...	25	6	...	...	...	...	...	31
Mehmatur do.	...	...	...	...	...	2	...	...	...	...	...	2
Tirukoilúr do.	...	...	...	...	39	10	...	...	...	...	...	49
Lower Coleroon do.	...	...	...	...	69	93	...	...	...	...	...	162
Muradur do.	...	...	...	...	...	18	...	...	...	...	1	19
Thadapalli Channel	...	...	...	...	...	8	...	...	...	...	...	8
Vriddhachalam Anicut System	...	...	...	...	1	5	...	...	...	...	...	6
TOTAL	...	...	...	1,344	138	509	...	10,892	17	...	9	12,909
Carried forward {	10,803	996	313	1,344	707	687	2,245	60,379	348	76	1,167	79,065
Carried forward {	41,220	...	16	...	1,211	—10,426	8	1	191	171	8,304	40,696

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1894-95 —*continued.*

Irrigation and Navigation —*continued.*	DIRECT RECEIPTS DURING THE YEAR.												
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Refunds of Revenue.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	41,220	...	16	...	1,211	—*10,426*	8	1	...	191	171	8,304	40,696
Provincial —*continued.*	10,803	996	313	1,344	707	687	2,245	60,379	...	348	76	1,167	79,065
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*													
Bombay.													
Gokak Canal, 1st Section and Storage Works	1,163	...	...	...	7	8	492	...		1	...	7	1,678
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:													
Bengal.													
Nuddea Rivers	...	...	...	...	...	...	...	14,142		...	...	28	14,170
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	...		...	...	82	82
	...	...	...	...	...	...	...	14,142		...	...	110	14,252
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:													
Bengal . Eden Canal	2,968	...	...	...	...	4	...	...		...	...	53	3,025
Bengal . Madhuban Canal	...	...	...	...	...	...	...	...		...	...	6	6
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	10,009		...	6	2	10,017
Punjab	...	...	...	...	...	...	...	...		...	...	(*a*)6,528	6,528
Madras	...	...	...	...	289	547	...	64	...	27	...	42	969
TOTAL	2,968	...	...	...	289	551	...	10,073	...	27	6	6,631	20,545
Total Provincial	14,934	996	313	1,344	1,003	1,246	2,737	84,594	...	376	82	7,915	115,540

Incorporated Local.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:													
Burma	...	...	...	...	...	...	...	...	...	...	...	(a)8,203	8,203
Bengal	...	...	...	...	...	...	...	...	...	...	...	(a)1,448	1,448
Punjab	...	...	...	...	...	...	...	...		...	...	(a)2,227	2,227
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	...	11,878	11,878
Total Irrigation and Navigation	56,154	996	329	1,344	2,214	—9,180	2,745	84,595	...	567	253	28,097	168,114
AGRICULTURAL.													
Imperial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:													
Bombay.													
Sind	...	...	...	...	1	42	...	...	...	...	...	62	105
Deccan and Gujarat	...	...	...	...	...	25	...	...	...	...	...	2	27
Total Imperial	...	...	...	...	1	67	...	...	...	...	...	64	132
Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
Revenue.													
Lower Burma.													
Irrawaddy Embankments	...	...	...	...	8	...	...	...	...	121	...	...	129
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:													
Lower Burma	...	...	...	...	39	...	...	...	—1	...	...	...	38
Bengal	...	...	...	...	...	573	...	...	...	159	...	(b) 18,594	19,326
Madras	...	...	...	...	1,260	1,392	...	...	...	...	2	(c)1,696	4,350
Total Provincial	...	...	...	...	1,307	1,965	...	...	—1	280	2	20,290	23,843
Total Agricultural	...	...	...	...	1,308	2,032	...	...	—1	280	2	20,354	23,975
GRAND TOTAL	56,154	996	329	1,344	3,522	—7,148	2,745	84,595	—1	847	255	48,451	192,089

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rx. 18,135, recoveries by the Civil Department.
(c) Includes Rx. 1,640, do. do.

No. 59A.—Summary of Receipts from Minor Works and Navigation.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are not kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	3,593	...	16	...	3,609	...	...	...	...	...	...	3,609
Burma . . .	...	29	...	...	29	...	...	10,017	167	10,184	8,203	18,416
Bengal . . .	...	...	...	...	...	51,087	14,252	3,031	19,326	87,696	1,448	89,144
N.-W. P. and Oudh .	...	...	...	...	...	15,069	...	...	...	15,069	...	15,069
Punjab . . .	15,864	28	...	...	15,892	...	...	6,528	...	6,528	2,227	24,647
Madras . . .	...	...	...	...	...	12,909	...	969	4,350	18,228	...	18,228
Bombay . . .	13,654	7,512	...	132	21,298	1,678	...	...	...	1,678	...	22,976
Total .	33,111	7,569	16	132	40,828	80,743	14,252	20,545	23,843	139,383	11,878	192,089

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1894-95.

IRRIGATION AND NAVIGATION.	IMPERIAL.						PROVINCIAL.							LOCAL.						GRAND TOTAL.
	INDIA.																			
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rajputana.	Baluchistan.	Upper Burma.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Punjab.	Madras.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Capital Outlay:																				
Works—*see* page 138	4,020	4,809	...	1,975	11,532	22,336	...	12,369	952	...	32,643	355	46,319	...	...	...	...	...		68,655
Establishment	1,258	255	...	181	2,379	4,073	...	2,823	223	...	7,339	77	10,462	...	...	...	...	...		14,535
Tools and Plant	17	...	...	13	—43	—13	...	2,683	...	...	1,119	20	3,822	...	...	...	...	...		3,809
Suspense	—134	...	...	64	...	—70	...	215	659	...	...	...	874	...	...	...	...	...		804
	5,161	5,064	...	2,233	13,868	26,326	...	18,090	1,834	...	41,101	452	61,477	...	...	...	...	...		87,803
Less—Receipts on Capital Account	1	...	...	110	6	117	...	120	...	...	...	...	120	...	...	...	...	...		237
NET TOTAL	5,160	5,064	...	2,123	13,862	26,209	...	17,970	1,834	...	41,101	452	61,357	...	...	...	...	...		87,566
Revenue Outlay:																				
Works—*see* page 142	300	...	...	2,399	8,056	10,755	...	196	847	...	2,197	...	3,240	...	...	...	...	...		13,995
Repairs	1,862	1,060	...	23,446	20,464	46,832	...	21,846	5,144	...	20,543	242	47,775	...	...	...	...	...		94,607
Establishment	1,065	245	...	25,462	13,381	40,153	...	12,238	(a) 9,579	...	6,403	186	28,406	...	...	...	...	...		68,559
Tools and Plant	—38	...	...	310	279	551	...	1,795	357	...	422	30	2,604	...	...	...	...	...		3,155
Revenue refunds	...	...	...	24	4	28	...	372	21	...	7	2	402	...	...	...	...	...		430
Suspense	...	...	...	—10	...	—10	...	...	...	...	...	...	...	...	...	...	...	...		—10
TOTAL	3,189	1,305	...	51,631	42,184	98,309	...	36,447	15,948	...	29,572	460	82,427	...	...	...	...	...		180,736
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	194	35,035	35,229	...	...	...	...	...	...	...	...	...	...	...	...		35,229
Repairs	...	...	...	1,541	56,965	58,506	...	8,844	...	...	...	...	8,844	...	...	...	...	...		67,350
Establishment	...	...	...	5,720	28,982	34,702	...	6,809	...	...	...	...	6,809	...	...	...	...	...		41,511
Tools and Plant	...	...	...	45	549	594	...	189	...	...	...	...	189	...	...	...	...	...		783
Revenue refunds	...	...	...	5	58	63	...	...	...	...	...	...	...	...	...	...	...	...		63
Suspense	...	...	...	6	—3	3	...	124	...	...	...	...	124	...	...	...	...	...		127
TOTAL	...	...	...	7,511	121,586	129,097	...	15,966	...	...	...	...	15,966	...	...	...	...	...		145,063
Carried forward	8,349	6,369	...	61,265	177,632	253,615	...	70,383	17,782	...	70,673	912	159,750	...	...	...	...	...		413,365

(a) Includes Rx. 85, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial, Provincial and Incorporated Local Funds, during the Year 1894-95—*continued.*

	Imperial.						Provincial.							Local.						Grand Total.
	India.		Upper Burma.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma.	Upper Burma.	Bengal.	Punjab.	Madras.	T otal	
	Rajputana.	Baluchistan.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IRRIGATION AND NAVIGATION—*continued.*																				
Brought forward	8,349	6,369	...	61,265	177,632	253,615	...	70,383	17,782	...	70,673	912	159,750	...	...	...	...	...	...	413,365
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
New Works	54	...	4,067	...	...	4,121	7,296	1,255	...	4,681	57,033	...	70,265	293	...	...	...	972	1,265	75,651
Repairs	...	...	10,576	...	...	10,576	3,584	3,087	...	1,230	68,350	...	76,251	210	(a) 5,607	...	(a) 6	76	5,899	92,726
Establishment	25	...	4,709	...	...	4,734	2,828	1,653	...	(b) 6,208	59,241	...	69,930	109	...	...	(a) 152	...	261	74,925
Tools and Plant	4	...	176	...	...	180	4,140	79	...	54	1,875	...	6,148	7	...	...	...	...	7	6,335
Revenue refunds	...	...	...	...	...	...	...	8	...	(a) 10	6	...	24	...	...	...	(a) 1	...	1	25
Suspense	...	...	—140	...	...	—140	—736	...	...	...	...	...	—736	...	...	...	...	...	...	—876
Miscellaneous	...	...	...	...	...	...	...	...	...	...	(a) 39,691	...	39,691	...	...	...	...	...	...	39,691
TOTAL	83	...	19,388	...	...	19,471	17,112	6,082	...	12,183	226,196	...	261,573	619	5,607	...	(a) 159	1,048	7,433	288,477
TOTAL IRRIGATION AND NAVIGATION	8,432	6,369	19,388	61,265	177,632	273,086	17,112	76,465	17,782	12,183	296,869	912	421,323	619	5,607	...	(a) 159	1,048	7,433	701,842
AGRICULTURAL.																				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Revenue Outlay: (*See* page 144.)																				
Works	...	...	...	...	...	...	10,905	...	...	...	...	...	10,905	...	...	...	...	...	...	10,905
Repairs	...	...	...	...	...	...	5,051	...	...	...	...	...	5,051	...	...	...	...	...	...	5,051
Establishment	...	...	...	...	...	...	3,435	...	...	...	...	...	3,435	...	...	...	...	...	...	3,435
Tools and Plant	...	...	...	...	...	...	—121	...	...	...	...	...	—121	...	...	...	...	...	...	—121
Suspense	...	...	...	...	...	...	—317	...	...	...	...	...	—317	...	...	...	...	...	...	—317
TOTAL	...	...	...	...	...	...	18,953	...	...	...	...	...	18,953	...	...	...	...	...	...	18,953

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	10,556	4,153	6,267	20,976	16,727	2,344	5,563	...	8,387	...	33,021	...	...	...	...	...	...	53,997
Repairs	...	...	6,626	46	40,047	46,719	4,954	46,283	1,824	...	21,327	...	74,388	44	...	...	...	...	44	121,151
Establishment	...	...	17,778	885	8,617	27,280	4,780	(c)22,548	1,591	...	6,442	...	35,361	10	...	(a)878	...	...	888	63,529
Tools and Plant	...	...	206	58	93	357	39	1,068	103	...	403	...	1,613	1	...	...	...	...	1	1,971
Revenue refunds	...	...	...	...	...	...	...	5	...	...	12	...	17	...	...	...	...	...	...	17
Suspense	...	...	*—144*	...	115	*—29*	...	*—2,525*	...	...	...	...	*—2,525*	...	...	...	...	...	...	*—2,554*
TOTAL	...	...	35,022	5,142	55,139	95,303	26,500	69,723	9,081	...	36,571	...	141,875	55	...	878	...		933	238,111
TOTAL AGRICULTURAL	...	...	35,022	5,142	55,139	95,303	45,453	69,723	9,081	...	36,571	...	160,828	55	...	878	...		933	257,064
GRAND TOTAL	8,432	6,369	54,410	66,407	232,771	368,389	62,565	146,188	26,863	12,183	333,440	912	582,151	674	5,607	878	159	1,048	8,366	958,906
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England £	...	...	*16*	...	*1,428*	*1,444*	...	...	...	...	...	...	...	...	...	...	...	...	...	*1,444*
DEDUCT—Exchange Rx.	...	...	*13*	...	*1,188*	*1,201*	...	...	...	...	...	...	...	...	...	...	...	...	...	*1,201*
	...	...	*29*	...	*2,616*	*2,645*	...	...	...	...	...	...	...	...	...	...	...	...	...	*2,645*
NET OUTLAY IN INDIA Rx.	8,432	6,369	54,381	66,407	230,155	365,744	62,565	146,188	26,863	12,183	333,440	912	582,151	674	5,607	878	159	1,048	8,366	956,261
	14,801																			

CHARGES IN ENGLAND	£ 1,444
EXCHANGE ON CHARGES IN ENGLAND	Rx. 1,201
GRAND TOTAL, AS ABOVE	Rx. 958,906

(a) Outlay by Civil Officers.

(b) Includes Rx. 3,806, Collection charges in the Civil Department.

(c) Includes Rx. 405, Collection charges in the Civil Department.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	BURMA.		Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
		Upper.	Lower.									
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Imperial	14,801	54,381	...	...	...	66,407	...	230,155	365,744	1,444	1,201	368,389
Provincial	...	...	62,565	146,188	26,863	12,183	333,440	912	582,151	...	...	582,151
Local	...	5,607	674	878	...	159	1,048	...	8,366	...	...	8,366
	14,801	59,988	63,239	147,066	26,863	78,749	334,488	231,067	956,261	1,444	1,201	958,906

No 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1894-95.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.								
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct. Receipts on Capital Account.	Deduct. Stores and Advance paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.																
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																
Rajputana.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tanks in Ajmere Sub-Collectorate	4,020	1,258	17	...	1	134	5,160	126,862	23,183	1,717	355	131	17	152,265	99	152,166
„ in Beawar „ „	...	...	...	...	...	...	...	48,479	10,837	1,330	...	...	...	60,646	40	60,606
„ in Todghur „ „	...	...	...	...	...	...	...	17,812	2,680	325	...	...	...	20,817	...	20,817
TOTAL	4,020	1,258	17	...	1	134	5,160	193,153	36,700	3,372	355	131	17	233,728	139	233,589
Baluchistan.																
Khush Dil Khan Reservoir	3,542	240	...	...	...	...	3,782	81,038	8,744	2,549	...	...	...	92,331	...	92,331
Nari Canal	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	1,267	15	...	...	...	...	1,282	56,147	8,173	2,295	1	...	...	66,616	37	66,579
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	4,809	255	...	...	...	...	5,064	140,416	17,522	4,946	1	...	...	162,885	37	162,848
Punjab.																
Upper Sutlej Inundation Canals	1,188	...	...	...	...	...	1,188	51,748	7,486	1,326	...	...	...	60,560	8	60,552
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur and Sahiwal Canals	787	181	13	64	...	...	1,045	14,126	2,340	18	...	367	...	16,851	...	16,851
Madhopur Workshops	...	...	...	...	110	...	—110	25,590	...	41,330	...	...	...	66,920	24,615	42,305
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	1,975	181	13	64	110	...	2,123	171,170	90,172	43,421	...	367	...	305,130	31,032	274,098
Bombay.																
Deccan and Gujarat.																
Lower Panjhra River Works	43	9	...	...	...	...	52	2,400	611	...	...	...	...	3,011	...	3,011
Kadva River Works	...	...	...	...	...	...	...	8,607	1,974	—225	...	...	...	10,356	...	10,356
Pravara River Works—Ojhar Canal	5	1	...	...	...	...	6	23,007	7,518	453	...	...	...	30,978	14	30,964
„ „ „ Lakh „	51	...	...	...	...	...	51	416	162	17	...	...	...	595	...	595
Mutha Canals	6,722	1,345	—70	...	6	...	7,991	37,559	13,953	902	...	...	...	52,414	21	52,393
Khari Cut	...	...	...	...	...	...	...	13,563	3,229	213	...	...	...	17,005	18	16,987
Jamda Canal	74	17	10	...	...	...	101	78,588	19,175	1,293	...	...	...	99,056	2	99,054
Bhatodi Tank	...	...	...	...	...	...	...	27,384	7,018	935	...	...	...	35,337	69	35,268
Matoba Tank	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	214	...	...	...	...	...	214	17,038	3,819	286	...	...	...	21,143	...	21,143
Bhadawadi Tank	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ahti Tank	1	...	...	...	...	...	1	60,530	14,418	812	...	...	...	75,760	539	75,221

Rewari Canal	5	...	...	...	...	...	5	4,687	969	2	...	...	...	5,658	...	5,658
Upper Mán River Works (*a*)	...	...	...	...	...	...	...	30,742	9,346	678	...	...	...	40,766	24	40,742
Yerla River Irrigation Works (*b*)	577	133	35	...	...	...	745	52,749	11,012	795	...	...	...	64,556	237	64,319
Maini Tank	...	...	...	...	...	...	...	26,653	9,836	331	...	...	...	36,820	54	36,766
Muchkundi Tank	...	...	...	...	...	...	...	11,184	2,637	228	...	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	90	19	−27	...	...	...	82	16,129	4,256	858	...	...	...	21,243	7	21,236
Gokak Canal, Second Section	...	...	...	...	...	...	...	9,204	7,002	1,425	...	...	...	17,631	...	17,631
Ditto, Storage Works	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Mavinkop Tank	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	...	...	...	...	...	...	...	10,126	2,639	114	...	...	...	12,879	1	12,878
Kasurdi Tank	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	693	171	13	...	...	...	877	...	877
	7,782	1,524	−52	...	6	...	9,248	513,510	142,799	12,006	...	...	...	668,315	1,035	667,280
Deduct—Outlay from Contributions (*c*)	...	...	...	...	...	...	...	2,226	1,065	...	...	...	...	(*c*)3,291	...	3,291
	7,782	1,524	−52	..	6	...	9,248	511,284	141,734	12,006	...	...	...	665,024	1,035	663,989
Sind.																
Alibhur Kachari Canal	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fuleli Canal	3,553	810	5	...	...	...	4,368	105,787	21,588	189	...	...	...	127,564	2	127,562
Great Marak Canal	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	197	45	4	...	...	...	246	111,208	20,592	1,337	...	...	...	133,137	16	133,121
	3,750	855	9	...	...	...	4,614	284,357	56,192	1,852	...	...	...	342,401	26	342,375
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(*d*)2,919	...	2,919
	3,750	855	9	...	...	...	4,514	281,697	55,933	1,852	...	...	...	339,482	26	339,456
TOTAL	11,532	2,379	−43	...	6	...	13,862	792,981	197,667	13,858	...	...	...	1,004,506	1,061	1,003,445
Total Imperial	22,336	4,073	−13	64	117	134	26,209	1,297,720	342,061	65,597	356	498	17	1,706,249	32,269	1,673,980
Carried forward	22,336	4,073	−13	64	117	134	26,209	1,297,720	342,061	65,597	356	498	17	1,706,249	32,269	1,673,980

(*a*) Includes Gundowli Canal and Pingli Tank.
(*b*) Includes Yerla Canal and Nehr Tank.

(*c*)

	Rx.
Khari Cut	2,516
Gokak Canal	775
	3,291

(*d*)

	Rx.
Fuleli Canal	1,006
Sukkur Canal	1,913
	2,919

No. 60A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1894-95 —*concluded.*

IRRIGATION AND NAVIGATION—*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	22,336	4,073	—13	64	117	134	26,209	1,297,720	342,061	65,597	356	498	17	1,706,249	32,269	1,673,980
Provincial.																
Bengal.																
Calcutta and Eastern Canals	84	...	...	24	...	...	108	(a)457,140	39,482	36,846	85	1,506	...	535,059	5,446	529,613
Sarun Project	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	1,968	453	2,082	191	...	...	4,694	263,368	58,345	22,272	...	2,995	...	346,980	329	346,651
Damoodur Project	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,865	14,394
Tirhoot Project	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Orissa Project	2,067	475	...	...	...	...	2,542	4,797	1,103	...	...	...	...	5,900	...	5,900
Sone Project	92	21	1	...	...	...	114	368	84	6	...	...	...	458	...	458
Hooghly Project	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	8,158	1,874	600	...	...	...	10,632	39,596	10,221	7,541	...	...	...	57,358	1	57,357
Midnapore Canal	...	...	...	...	...	...	...	390	127	1,631	...	...	...	2,148	...	2,148
TOTAL	12,369	2,823	2,683	215	120	...	17,970	843,999	180,160	72,923	85	4,501	...	1,101,668	10,804	1,090,864
N.-W. Provinces and Oudh.																
Dún Canal	802	184	...	...	...	...	986	60,557	5,328	415	...	...	...	66,300	105	66,195
Rohilkhand Canals	44	10	...	659	...	...	713	115,707	37,009	3,393	...	1,577	...	157,686	842	156,844
Bijnor Canals	89	29	...	...	...	...	118	10,852	773	...	...	...	...	11,625	...	11,625
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
,, ,, Survey	17	...	...	...	...	...	17	1,200	13,937	70	...	...	...	15,207	73	15,134
Sardah Canals	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
TOTAL	952	223	...	659	...	...	1,834	200,225	57,385	3,878	...	1,577	...	263,065	1,072	261,993

Madras.																
Patha Cuddapah Tank Project	228	53	...	...	...	...	281	4,433	1,005	...	...	...	...	5,438	...	5,438
Poiney Anicut System	43	10	...	...	...	...	53	18,354	4,222	...	...	...	...	22,576	...	22,576
Chembrambakam Tank Project	590	136	...	...	...	...	726	49,770	12,590	820	...	...	...	63,180	12	63,168
Palar Anicut System	1,738	373	...	...	...	...	2,111	150,884	39,661	2,987	...	...	...	193,532	...	193,532
Chilka Lake Canal	...	...	...	...	...	...	...	2,445	562	17	...	...	...	3,024	...	3,024
Buckingham Canal	13,172	3,005	25	...	...	...	16,202	569,333	150,299	14,435	...	...	...	734,067	117	733,950
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	117	151,583
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	10,267	3,780	274	...	...	...	14,321	11	14,310
Pelandorai Anicut System	195	45	...	...	...	...	240	33,429	7,445	444	...	...	...	41,318	80	41,238
Tirukoilur do.	187	43	...	...	...	...	230	20,157	4,636	...	...	...	...	24,793	...	24,793
Arkenkota Channel	1	...	...	...	...	...	1	8,158	1,875	...	...	...	...	10,033	...	10,033
Shatiatope Anicut System	1,655	341	...	...	...	...	1,996	10,814	2,448	...	...	...	...	13,262	...	13,262
Sagiler Project	5,767	1,316	1,141	...	...	...	8,224	10,426	2,370	1,229	...	...	...	14,025	...	14,025
Donadapad Tank Project	2,941	676	...	...	...	...	3,617	7,587	1,744	...	...	...	...	9,331	...	9,331
Cumbum Tank System	619	132	...	...	...	...	751	4,396	1,001	...	...	...	...	5,397	...	5,397
Cheyar Anicut System	2,345	540	...	...	...	...	2,885	30,504	7,009	...	...	...	...	37,513	...	37,513
Lower Coleroon Anicut System	809	117	...	...	...	...	926	45,525	10,401	...	...	...	...	55,926	...	55,926
Vriddhachalam „ „	...	...	...	...	...	...	...	3,941	906	...	...	...	...	4,847	...	4,847
Mehmatur „ „	...	...	...	...	...	...	...	5,629	1,295	...	...	...	...	6,924	...	6,924
Vallur „ „	...	...	...	...	...	...	...	5,055	1,163	...	...	...	...	6,218	...	6,218
Marudar „ „	...	...	...	...	...	...	...	3,259	750	...	...	...	...	4,009	...	4,009
Thadapali Channel	322	74	...	...	...	...	396	7,412	1,704	...	...	...	...	9,116	...	9,116
Kalingoroyen	...	...	...	...	...	...	...	4,775	1,099	...	...	...	...	5,874	...	5,874
Thokapally Project	—45	...	—47	...	...	...	—92	...	10	...	...	...	...	10	...	10
Munneru Project	2,076	478	...	...	...	...	2,554	2,076	478	...	...	...	...	2,554	...	2,554
TOTAL	32,643	7,339	1,119	...	...	...	41,101	1,138,409	279,708	20,871	...	...	...	1,438,988	337	1,438,651
Bombay.																
Gokak Canal, 1st Section and Storage Works	355	77	20	...	...	...	452	59,149	8,843	706	...	...	...	68,698	21	68,677
Total Provincial	46,319	10,462	3,822	874	120	...	61,357	2,241,782	526,096	98,378	85	6,078	...	2,872,419	12,234	2,860,185
Total Irrigation and Navigation	68,655	14,535	3,809	938	237	134	87,566	3,539,502	868,157	163,975	441	6,576	17	4,578,668	44 503	4,534,165
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankments	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Total Agricultural	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
GRAND TOTAL Rx.	68,655	14,535	3,809	938	237	134	87,566	3,796,789	916,277	166,114	446	6,576	17	4,886,219	44,922	4,841,297

(a) Includes Rx. 249,101, being the approximate expenditure prior to the year 1861-62 as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1894-95.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	TOTAL.
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	139	1,229	653	—24	...	...	1,997	1,833	32,025	18,461	244	...	8	...	52,571
„ in Beawar „ „	4	228	144	—4	...	...	372	985	24,687	17,856	501	...	36	...	44,065
„ in Todghur „ „	157	405	268	—10	...	...	820	1,147	14,482	9,340	202	...	...	...	25,171
TOTAL	300	1,862	1,065	—38	...	...	3,189	3,965	71,194	45,657	947	...	44	...	121,807
Baluchistan.															
Shebo Canal	...	508	118	...	...	...	626	...	3,583	2,271	60	...	...	...	5,914
Khush Dil Khan Reservoir	...	552	127	...	...	...	679	...	3,666	958	47	...	...	...	4,671
Zara Karez	...	...	...	...	...	...	...	...	66	15	1	...	...	...	82
TOTAL	...	1,060	245	...	...	...	1,305	...	7,315	3,244	108	...	...	...	10,667
Punjab.															
Upper Sutlej Inundation Canals	464	6,552	6,851	138	...	...	14,005	11,791	188,073	151,507	2,599	38	307	...	354,315
Lower Sutlej and Chenab Inundation Canals	3,590	*30,353	9,923	38	22	...	43,926	36,826	†648,063	207,996	2,335	77	121	...	895,418
Indus Inundation Canal	1,031	11,428	7,580	100	2	—10	20,131	56,368	388,856	215,213	3,720	160	23	64	664,404
Shahpur Canals	375	2,603	1,741	34	...	...	4,753	5,502	25,002	6,781	241	...	74	...	37,600
Madhopur Workshops	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	5,460	50,936	26,095	310	24	—10	82,815	110,487	1,250,455	588,785	20,819	23,817	525	64	1,994,952
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	*3,061*	*27,490*	*633*	...	...	...	*31,184*	*28,492*	*612,324*	*2,202*	*2*	...	...	...	*643,020*
TOTAL	2,399	23,446	25,462	310	24	—10	51,631	81,995	638,131	586,583	20,817	23,817	525	64	1,351,932
Bombay. Deccan and Gujarat.															
Khari Cut	...	395	147	3	...	...	545	...	2,904	1,863	14	...	...	...	4,781
Hartala Tank	...	36	56	...	...	...	92	...	373	287	...	...	296	...	956
Mhuswa Tank	3	37	65	5	...	...	110	58	1,119	926	32	15	9	...	2,159
Jamda Canal	...	307	527	20	...	...	854	218	16,265	9,735	281	8	33	...	26,540
Pravara River Works—Ojhar Canal	...	458	2,078	12	...	...	2,548	12	5,252	5,724	105	...	...	...	11,093
Bhatodi Tank	...	196	880	1	...	...	1,077	19	3,349	3,027	53	...	4	...	6,452
Matoba Tank	...	197	149	10	...	...	356	...	1,785	1,262	56	...	11	...	3,114
Kasurdi Tank	...	17	14	3	...	...	34	3	863	381	72	...	...	...	1,319
Shirsuphal Tank	...	154	128	8	...	...	290	61	1,852	1,608	59	...	1	...	3,581
Bhadalwadi Tank	...	85	66	5	...	...	156	64	1,286	1,082	52	...	1	...	2,485
Koregaon Tank	...	31	30	2	...	...	63	...	329	274	8	...	...	...	611
Ashti Tank	...	208	146	5	...	...	359	...	4,737	3,218	55	...	...	...	8,010
Rewari Canal	...	94	49	10	...	...	153	38	3,076	2,598	52	...	1	...	5,765
Upper Mân River Works	...	248	120	10	...	...	378	...	3,698	2,366	108	...	13	...	6,185
Yerla River Irrigation Works	1,365	387	508	11	...	...	2,271	1,365	6,651	4,502	127	...	3	...	12,648
Chickli Canal	...	53	24	...	...	...	77	...	1,409	1,345	30	...	...	...	2,784
Maini Tank	—13	224	131	5	...	...	347	1,505	3,964	2,532	73	...	3	...	8,077
Muchkundi Tank	27	17	11	...	...	...	55	27	389	112	2	...	...	...	530
Gadikeri Tank	...	3	1	...	...	...	4	...	77	18	...	...	202	...	297

Dambal Tank	11	21	40	...	...	...	72	39	518	222	...	...	...	...	779
Medleri Tank	...	30	45	...	...	...	75	...	728	247	...	...	27	...	1,002
Madag Tank	...	65	79	...	...	...	144	50	3,333*	1,588	54	...	...	...	5,025
Asundi Tank	...	31	44	...	...	...	75	15	494	201	...	...	...	...	710
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	38	73	5	...	...	116	...	117	239	15	...	...	...	371
Nilgund Tank	...	2	...	...	...	...	2	...	5	1	...	...	...	...	6
Sind.															
Sukkur Canal	1,542	3,054	1,708	—9	4	...	6,299	2,700	71,265	18,083	991	...	10	...	93,049
Ghar Canal	101	5,876	2,132	15	...	...	8,124	23,896	193,379	54,972	520	...	12	...	272,779
Mehrabwah Canal	...	196	132	2	...	...	330	...	9,633	2,467	40	...	...	...	12,140
Alibhar Katchari Canal	...	—108	70	3	...	...	—35	...	8,807	2,243	27	...	2	...	11,079
Great Marak Canal	...	901	628	13	...	...	1,542	849	25,481	7,394	86	...	4	...	33,814
Surfrazwah Canal	...	237	166	4	...	...	407	976	19,070	5,753	49	...	...	...	25,848
Fuleli Canal	5,020	6,974	3,134	136	...	...	15,264	9,182	363,080	88,334	1,153	...	361	...	462,110
	8,056	20,464	13,381	279	4	...	42,184	41,080	755,546	224,739	4,114	23	993	...	1,026,495
Deduct—Expenditure from Contributions (a)	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...	(a)*1,093*
TOTAL	8,056	20,464	13,381	279	4	...	42,184	40,235	755,298	224,739	4,114	23	993	...	1,025,402
Total Imperial	10,755	46,832	40,153	551	28	—10	98,309	126,195	1,471,938	860,223	25,986	23,840	1,562	64	2,509,808
Provincial.															
Bengal.								(b)							
Calcutta and Eastern Canals	177	16,487	9,532	1,396	45	...	27,637	231,216	395,515	276,079	17,941	...	115	...	920,866
Orissa Coast Canal	19	5,255	2,661	400	9	...	8,344	19	46,073	18,576	6,918	...	167	...	71,753
Sarun Project	...	104	45	—1	318	...	466	...	26,783	8,656	—533	...	371	...	35,277
TOTAL	196	21,846	12,238	1,795	372	...	36,447	231,235	468,371	303,311	24,326	...	653	...	1,027,896
N.-W. Provinces and Oudh.															
Dún Canal	253	2,190	2,172	288	14	...	4,917	9,896	48,255	62,649	1,727	576	29	...	123,132
Rohilkhand Canals	314	2,339	6,482	68	7	...	9,210	30,309	62,327	151,495	3,296	380	402	...	248,209
Bijnor Canals	140	246	567	2	...	...	955	3,122	6,198	8,156	137	...	541	...	18,154
Bundelkhand Irrigation Works { Jhansi	107	160	130	—1	...	...	396	} 2,893	8,519	8,980	133	...	8	...	20,533
Bundelkhand Irrigation Works { Hamirpur	33	209	228	...	...	...	470								
TOTAL	847	5,144	(c)9,579	357	21	...	15,948	46,220	125,299	231,280	5,293	956	980	...	410,028
Madras.															
Chembrambakam Tank	—102	2	—27	—11	...	...	—138	53	1,395	331	—82	...	...	...	1,697
Chilka Lake	...	50	11	...	...	...	61	...	1,327	299	...	...	...	...	1,626
Buckingham Canal	456	6,289	2,609	434	7	...	9,795	7,099	203,839	62,080	5,894	...	1,774	...	280,686
Madras W. S. and I. E. Project	—329	601	197	—1	...	...	468	—1,610	41,846	12,087	691	...	...	...	53,014
West Coast Canal	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	36	666	165	...	...	...	867	1,389	8,690	2,318	—1	...	...	...	12,396
Vadarniem Canal	...	293	79	...	...	...	372	15	2,330	628	...	...	...	...	2,973
Palar Anicut System	714	3,850	1,034	...	...	...	5,598	11,973	35,128	10,881	—7	...	...	...	57,975
Poiney ditto	250	1,954	515	...	...	...	2,728	1,788	5,744	1,754	...	...	...	...	9,286
	1,034	13,705	4,583	422	7	...	19,751	20,720	300,299	90,380	6,495	...	1,774	...	419,668
Carried over	1,043	26,900	21,817	2,152	393	...	52,395	277,455	593,670	534,591	29,619	956	1,633	...	1,437,024

(a) Fuleli Canal . . . . Rx. 831
Jamda „ . . . . „ 262
„ 1,093

(b) This includes Rx. 136,361, being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(c) Includes Rx. 85 charges by the Civil Department for collection of Owners' Rates etc.

*Includes Rx. 18,969 for statute labour.

†Includes Rx. 481,566 for statute labour.

No. 60 B.—DETAILED ACCOUNT of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1894-95 —*continued.*

IRRIGATION AND NAVIGATION —*continued.* Provincial —*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	1,043	26,990	21,817	2,152	393	...	52,395	277,455	593,670	534,591	29,619	956	1,633	...	1,437,924
Madras —continued.															
Brought forward	1,034	13,705	4,583	422	7	...	19,751	20,720	300,299	90,380	6,495	...	1,774	...	419,668
Cheyár Anicut System	223	1,323	356	...	...	...	1,902	2,462	8,585	2,551	...	...	...	...	13,598
Cumbum Tank	17	237	59	...	...	...	313	33	1,673	391	64	...	...	...	2,161
Shatiatope	89	621	161	...	...	...	871	712	5,063	1,333	...	...	...	...	7,108
Vriddhachalam Anicut System	44	298	79	...	...	...	421	859	2,564	788	...	...	...	...	4,211
Mehmattur ditto	19	235	54	...	...	...	308	356	3,304	849	...	...	...	...	4,509
Vallur Anicut	53	28	19	...	...	...	100	86	321	93	...	...	...	...	500
Tirukoilur Anicut System	251	870	263	...	...	...	1,384	1,612	4,082	1,338	...	...	...	...	7,032
Lower Coleroon Anicut System	393	1,874	506	...	...	...	2,773	1,552	9,847	2,607	...	...	...	...	14,006
Thadapalli Channel	—6	150	39	...	...	...	183	664	1,544	518	...	...	...	...	2,726
Arkenkota ditto	...	99	22	...	...	...	121	2	801	187	...	...	...	...	990
Marudur Anicut System	50	1,001	243	...	...	...	1,294	1,081	4,747	1,364	...	...	3	...	7,195
Dumagudiem Canal	...	...	...	...	...	...	...	...	873	208	...	...	...	...	1,081
Kalingaroyen Channel	30	101	18	...	...	...	149	123	2,118	512	...	...	...	...	2,753
Ganjam-Gopálpur Canal	...	1	1	...	...	...	2	...	20	4	...	...	...	...	24
TOTAL	2,197	20,543	6,403	422	7	...	29,572	30,262	345,841	103,123	6,559	...	1,777	...	487,562
Bombay.															
Gokak Canal, 1st Section and Storage Works	...	242	186	30	2	...	460	...	1,407	950	148	...	5	...	2,510
Total Provincial	3,240	47,775	28,406	2,604	402	...	82,427	307,717	940,918	638,664	36,326	956	3,415	...	1,927,996
Total Irrigation and Navigation	13,995	94,607	68,559	3,155	430	—10	180,736	433,912	2,412,856	1,498,887	62,312	24,796	4,977	64	4,437,804
AGRICULTURAL.															
Provincial.															
Lower Burma.															
Irrawaddy Embankment, Western Series	10,905	5,051	3,435	—121	...	—317	18,953	103,414	103,015	47,662	1,441	23	...	1	255,556
Incorporated Local.															
Madras.															
Thadapalli Channel	...	...	...	...	...	...	...	615	...	...	...	...	...	...	615
Total Agricultural	10,905	5,051	3,435	—121	...	—317	18,953	104,029	103,015	47,662	1,441	23	...	1	256,171
GRAND TOTAL Rx.	24,900	99,658	71,994	3,034	430	—327	199,689	537,941	2,515,871	1,546,549	63,753	24,819	4,977	65	4,693,975

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section K.—Buildings and Roads.

Revenue *Rx.* 692,477. Expenditure *Rx.* 5,352,801.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	146	...	59,654	...
	62	Expenditure	149	...	...	1,007,951
		Details of Imperial Expenditure on—				
	62C	New Works	153	310,342	...	...
	62D	Repairs	154	324,985	...	...
Civil Works	61	Receipts	146	...	632,823	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	572,458	...	...
	62	Expenditure	150	...	...	4,344,850
	62A	Ditto by Civil Department Imperial Funds	151	3,941	...	...
	62B	Details of Provincial and Local Fund Expenditure included in Account No. 62	152	3,689,841	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	62E	New Buildings	155	124,200	...	...
	F	Repairs to Buildings	156	63,328	...	...
	G	New Roads	157	108,936	...	...
	H	Repairs to Roads	157	79,813	...	...
	I	Miscellaneous—New Works	158	9,967	...	...
	J	Miscellaneous—Repairs	158	1,434	...	...
		Provincial Expenditure—				
	K	New Buildings	159	529,289	...	...
	L	Repairs to Buildings	159	171,266	...	...
	M	New Roads	160	166,393	...	...
	N	Repairs to Roads	160	449,731	...	...
	O	Miscellaneous—New Works	161	30,443	...	...
	P	Miscellaneous—Repairs	161	14,530	...	...
		Incorporated Local—				...
	Q	New Buildings	162	34,795	...	...
	R	Repairs to Buildings	162	16,032	...	...
	S	New Roads	163	160,973	...	...
	T	Repairs to Roads	163	225,319	...	...
	U	Miscellaneous—New Works	164	43,270	...	...
	V	Miscellaneous—Repairs	164	11,622	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	165	74	...	...
	X	Repairs to Buildings	165	336	...	...
	Y	New Roads	165	...	...	...
	Z	Repairs to Roads	166	568	...	...
	Aa	Miscellaneous—New Works	166	1,582	...	...
	Ab	Miscellaneous—Repairs	166	321	...	...
		Provincial Expenditure—				
	Ac	New Buildings	166	8,544	...	...
	Ad	Repairs to Buildings	167	7,355	...	...
	Ae	New Roads	167	4,622	...	...
	Af	Repairs to Roads	167	21,797	...	...
	Ag	Miscellaneous—New Works	168	50,489	...	...
	Ah	Miscellaneous—Repairs	168	12,741	...	...
		Incorporated Local—				
	Ai	New Buildings	169	41,125	...	...
	Aj	Repairs to Buildings	169	41,733	...	...
	Ak	New Roads	170	196,496	...	...
	Al	Repairs to Roads	170	555,932	...	...
	Am	Miscellaneous—New Works	171	53,627	...	...
	An	Miscellaneous—Repairs	171	33,320	...	...
				Total	692,477	5,352,801

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA,

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA AND C. I.	RAJPUTANA.	CENTRAL INDIA.	COORG.			Mysore.
		Military.	Civil.	TOTAL.	Military.	Civil.	Civil.	Military.	Civil.	TOTAL.	Civil.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.											
Rents of buildings	1	31,339	116	31,455	425	1,325	1,012	...	109	109	...
Sales of buildings	2	10,185	...	10,185	...	40	...	...	...	...	...
„ barrack furniture	3	891	...	891	17	...	...	...	...	...	...
„ tools and plant	4	1,761	...	1,761	1	12	102	...	35	35	...
„ produce	5	255	2	257	...	100	3	...	...	...	...
„ old materials	6	1,600	7	1,607	...	13	4	...	8	8	...
Value of materials from old buildings	7	555	...	555	10	...	...	...	...	...	...
Unclaimed deposits	8	17	...	17	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	2,704	115	2,819	...	17	32	...	16	16	...
Recoveries of advances made in England	10	622	...	622	...	...	...	...	...	...	...
	11	49,929	240	50,169	453	1,507	1,153	...	168	168	...
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	12	...	...	...	...	...	...	...	2,229	2,229	...
TOTAL	13	49,929	240	50,169	453	1,507	1,153	...	2,397	2,397	...

HEADS OF REVENUE.	No. of Items.	CENTRAL PROVINCES.			BURMA.						ASSAM.		
					Military.		Civil.		TOTAL.				
		Military.	Civil.	TOTAL.	Upper.	Lower.	Upper.	Lower.	Upper.	Lower.	Military.	Civil.	TOTAL
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.													
Rents of buildings	1	13	...	13	5,897	812	3,757	900	9,654	1,712	387	...	387
Sales of buildings	2	...	...	...	30	...	156	...	186	...	...	...	...
„ barrack furniture	3	...	...	...	24	52	...	...	24	52	...	...	...
„ tools and plant	4	...	...	...	...	...	110	...	110	...	...	...	...
„ produce	5	...	...	...	...	...	7	...	7	...	...	...	...
„ old materials	6	...	...	...	6	23	4	...	10	23	4	...	4
Value of materials from old buildings	7	...	...	...	2	...	1	...	3	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	7	...	7	...	...	...	...
Fines, refunds, and miscellaneous	9	...	...	...	6	...	(a)58	...	64	...	...	...	...
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	11	13	...	13	5,965	887	4,100	900	10,065	1,787	391	...	391
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	12	...	13,755	13,755	...	...	5,570	18,137	5,570	18,137	...	18,565	18,565
TOTAL	13	13	13,755	13,768	5,965	887	9,670	19,037	15,635	19,924	391	18,565	18,956

(a) Includes Rx. 14, receipts by Civil officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1894-95.

GENERAL.

No. of Items.	HYDERABAD.			PORT BLAIR.			BALUCHISTAN.			TOTAL—INDIA, GENERAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	2,220	2,220	31,764	4,782	36,546
2	...	...	...	...	...	...	...	...	...	10,185	40	10,225
3	...	...	...	...	...	...	...	...	...	908	...	908
4	...	...	...	...	...	...	...	...	...	1,762	149	1,911
5	...	...	...	...	...	...	...	...	...	255	105	360
6	...	...	...	...	...	...	...	1	1	1,600	33	1,633
7	...	...	...	...	...	...	...	...	...	565	...	565
8	...	...	...	...	...	...	...	...	...	17	...	17
9 *	...	46*	46	...	...	...	...	...	...	2,704	226	2,930
10 *	...	...	...	...	...	...	...	...	...	622	...	622
11	...	46	46	...	...	...	...	2,221	2,221	50,382	5,335	55,717
12	...	...	...	...	...	...	...	...	...	...	2,229	2,229
13	...	46	46	...	...	...	...	2,221	2,221	50,382	7,564	57,946

No. of Items.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	3	66	69	24	...	24	524	2,788	3,312	264	...	264	105	...	105	39,793	12,293	52,086
2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,215	196	10,411
3	...	...	...	...	...	...	4	...	4	...	...	...	26	...	26	1,014	...	1,014
4	...	...	...	...	...	...	5	...	5	...	...	...	...	...	...	1,767	259	2,026
5	...	...	...	39	...	39	14	...	14	1	...	1	33	...	33	342	112	454
6	...	...	...	...	...	...	...	...	...	1	...	1	462	...	462	2,096	37	2,133
7	...	—2	—2	...	...	...	...	...	...	...	...	...	...	...	...	567	—1	566
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	7	24
9	...	752	752	...	...	...	...	...	...	...	...	...	511	...	511	3,221	1,036	4,257
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	622	...	622
11	3	816	819	63	...	63	547	2,788	3,335	266	...	266	1,137	...	1,137	59,654	13,939	73,593
12	...	91,130	91,130	...	87,923	87,923	...	65,062	65,062	...	115,011	115,011	...	155,076	155,076	...	572,458	572,458
13	3	91,946	91,949	63	87,923	87,986	547	67,850	68,397	266	115,011	115,277	1,137	155,076	156,213	59,654	586,397	646,051

Add—RECEIPTS IN ENGLAND:—

Royal Indian Engineering College—

Fees and caution-money received from Students	£	20,951
Receipts for testing work done in the Laboratories, and Sale-proceeds of provisions, farm produce, etc.	„	4,391
		25,342
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...
		21,084
GRAND TOTAL		59,654 / 632,823 / 692,477

* Receipts by Civil Officers.

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS

	India, General.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
PROVINCIAL.												
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	1,899	...	6,551	1,474	6,343	2,519	1,317	6,582	9,763	36,448
Sales of buildings	...	...	102		3,375	432	1,307	2,446	89	249	1,965	10,025
„ tools and plant	...	...	158	...	74	222	522	78	339	1,434	276	3,103
„ produce	...	...	106	...	24	12	263	1,685	2,719	140	1,279	6,228
„ old materials	...	...	214	...	58	36	101	582	284	463	1,704	3,442
Value of materials from old buildings	...	...	17	...	...	73	142	31	119	12	9	403
Rents from strand bank, maidan, etc.	...	...	...	...	...	...	4,145	...	...	...	...	4,145
Receipts from P. W. Workshops	...	...	...	...	...	...	...	4,481	...	270	...	4,751
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,701	...	...	...	2,701
Tolls on roads	...	...	...	...	...	...	...	...	...	...	66,144	66,144
Ferry receipts	...	...	1,439	...	...	1,824	...	3,005	...	...	...	6,268
Unclaimed deposits	...	...	13	...	64	3	28	...	...	12	40	160
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	3,026	3,026
Fines, refunds, and miscellaneous	...	...	177	...	326	130	10,680	280	650	3,358	4,298	19,899
TOTAL	...	...	4,185	...	10,472	4,206	23,531	17,808	5,517	12,520	88,504	166,743
BY CIVIL DEPARTMENT.												
Rents of buildings	...	...	...	...	...	...	...	...	3,373	...	...	3,373
Sales of buildings	...	...	...	...	...	...	...	...	2,667	...	...	2,667
„ produce	...	...	1	...	5	...	...	1,899	...	...	...	1,905
Sales of tools and plant and old materials	...	...	...	...	...	...	...	...	...	12	...	12
Tolls on roads	...	...	72	...	...	...	...	...	7,392	...	...	7,464
Ferry receipts	...	...	666	...	...	2,926	23,984	55,013	20,272	...	...	102,861
Fees on Masonry Graves	...	...	60	...	109	...	231	288	...	351	232	1,271
Contributions	...	...	...	...	...	500	...	...	...	2,500	...	3,000
Fines, refunds, and miscellaneous	...	...	...	...	...	...	1	5,229	623	253	72	6,178
TOTAL	...	...	799	...	114	3,426	24,216	62,429	34,327	3,116	304	128,731
TOTAL PROVINCIAL	...	...	4,984	...	10,586	7,632	47,747	80,237	39,844	15,636	88,808	295,474
INCORPORATED LOCAL.												
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	...	...	...	72	...	279	...	...	...	351
Sales of buildings	...	...	...	...	...	30	...	...	...	...	...	30
„ tools and plant	...	...	...	...	...	1	...	75	...	...	...	76
„ produce	...	...	...	...	...	5	...	683	...	1,014	...	1,702
„ old materials	2	...	...	...	...	17	...	31	46	...	...	96
Value of materials received from old buildings	...	...	...	...	...	...	...	15	...	...	...	15
Unclaimed deposits	...	...	...	...	...	...	...	1	...	...	...	1
Fines, refunds, and miscellaneous	...	...	...	...	...	55	...	33	5	14	...	107
Arboriculture	...	...	...	...	...	...	...	906	...	...	...	906
TOTAL	2	...	...	...	...	180	...	2,023	51	1,028	...	3,284
BY CIVIL DEPARTMENT.												
Rents of buildings	...	...	7	...	...	...	389	...	729	...	400	1,525
Sales of buildings	...	...	39	...	...	...	31	...	261	174	33	538
„ old materials	...	...	36	...	...	...	56	...	...	597	...	689
„ produce	...	...	...	...	...	...	...	...	...	...	1,459	1,459
Tolls on roads	2,227	...	...	...	...	...	...	...	...	...	35,738	37,965
Canal and Ferry receipts	...	...	6,795	5,550	7,471	10,753	39,605	...	16,532	91,464	15,866	194,036
Arboriculture	...	...	563	...	...	...	...	4,272	...	...	...	4,835
Toll on Steamers	...	...	...	...	...	...	...	1,033	...	...	...	1,033
Contributions	...	...	...	...	...	...	2,672	...	...	3,101	12,549	18,322
Fines, refunds, and miscellaneous	...	...	1,331	20	80	...	630	358	7,645	3,011	223	13,298
TOTAL	2,227	...	8,771	5,570	7,551	10,753	43,383	5,663	25,167	98,347	66,268	273,700
TOTAL LOCAL	2,229	...	8,771	5,570	7,551	10,933	43,383	7,686	25,218	99,375	66,268	276,984
GRAND TOTAL, as per Abstract Account No. 61	2,229	...	13,755	5,570	18,137	18,565	91,130	87,923	65,062	115,011	155,076	572,458

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1894-95.

IMPERIAL.	India, General.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Total.		Upper.	Lower.							
MILITARY WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works (62C)	217,576	1,431	...	9	...	...	...	...	219,016	110	42,640	3,786	432	100	395	34,678	1,651	7,534	310,342
Repairs (62D)	247,796	3,513	...	9	...	...	...	...	251,318	453	22,844	12,294	5,671	2,156	942	17,422	4,686	7,199	324,985
Establishment	231,345	2,338	...	4	...	...	...	...	233,687	113	21,061	3,501	1,331	241	295	11,433	1,268	2,265	275,195
Tools and Plant	6,526	22	...	1	...	...	...	...	6,549	7	787	225	87	16	19	572	82	147	8,491
Suspense	13,610	37	...	...	...	...	...	...	13,647	...	*—1,991*	*—69*	...	...	...	*—30*	...	760	12,317
	716,853	7,341	...	23	...	...	..	...	724,217	683	85,341	19,737	7,521	2,513	1,651	64,075	7,687	17,905	931,330
Barrack furniture, including repairs and establishment	65,282	575	...	...	...	...	20	...	65,877	6	5,126	3,045	143	...	...	507	...	1,917	76,621
TOTAL	782,135	7,916	...	23	...	...	20	...	790,094	689	90,467	22,782	7,664	2,513	1,651	64,582	7,687	19,822	1,007,951
Deduct—Outlay in England £	*22,850*	*42*	...	...	...	...	...	...	*22,892*	...	...	...	...	...	...	*464*	...	*1,616*	*24,972*
Exchange	*19,011*	*34*	...	...	...	...	...	...	*19,045*	...	...	...	...	...	...	*386*	...	*1,345*	*20,776*
NET INDIA—MILITARY WORKS	740,274	7,840	...	23	...	...	20	...	748,157	689	90,467	22,782	7,664	2,513	1,651	63,732	7,687	16,861	962,203
CIVIL WORKS.																			
Civil Buildings—																			
New Works (62E)	1,743	1,161	462	759	...	36	6,351	7,687	18,199	307	77,456	...	30	10,115	7,069	15,262	463	*—4,701*	124,200
Repairs (62F)	4,319	2,678	1,433	265	...	651	1,422	4,450	15,218	251	15,998	...	801	9,219	4,625	9,788	1,353	6,075	63,328
Communications—																			
New Works (62G)	...	440	2,421	2,481	...	...	...	8,713	14,055	...	44,850	45	47,098	...	...	2,888	...	...	108,936
Repairs (62H)	...	4,606	10,345	6,357	...	...	...	4,608	25,916	...	47,009	1,408	4,410	...	...	888	...	182	79,813
Mis. P. Improvements—																			
New Works (62I)	...	...	...	478	...	...	...	2,564	3,042	...	4,830	75	...	...	...	240	...	1,780	9,967
Repairs (62J)	...	...	...	54	...	...	...	200	254	...	920	...	...	...	...	...	3	257	1,434
TOTAL WORKS AND REPAIRS	6,062	8,885	14,661	10,394	...	687	7,773	28,222	76,684	558	191,063	1,528	52,339	19,334	11,694	29,066	1,819	3,593	387,678
Establishment	1,395	4,709	9,608	3,802	...	158	972	6,635	27,279	128	61,450	381	11,470	3,400	2,597	6,257	394	2,306	115,662
Tools and Plant	91	164	296	1,038	...	10	...	401	2,000	9	2,295	22	744	208	168	408	26	150	6,030
Suspense	(*a*)1,263	...	*—615*	755	...	62	*—7*	...	1,458	...	*—2,806*	...	*—66*	27	...	*—797*	...	6	*—2,178*
TOTAL	8,811	13,758	23,950	15,989	...	917	8,738	35,258	107,421	695	252,002	1,931	64,487	22,969	14,459	34,934	2,239	6,055	507,192
Deduct—Outlay in England £	...	...	*118*	*124*	...	...	*1,265*	...	*1,507*	...	...	...	...	*1,465*	...	*625*	...	*1*	*3,598*
Exchange	...	...	*99*	*101*	...	...	*1,052*	...	*1,252*	...	...	...	...	*1,219*	...	*520*	...	...	*2,991*
„ *Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*69*	*69*
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	8,811	13,758	23,733	15,764	...	917	6,421	35,258	104,662	695	252,002	1,931	64,487	20,285	14,459	33,789	2,239	5,985	500,534
MILITARY WORKS, carried forward	740,274	7,840	...	23	...	...	20	...	748,157	689	90,467	22,782	7,664	2,513	1,651	63,732	7,687	16,861	962,203

(*a*) Suspense balances held on the auxiliary books of the Accountant-General, P. W. Department.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS—*continued.*

	India, General.									Burma.									
	Director-General Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan	Total.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works, Brough forwa rd	740,274	7,840	...	23	...	...	20	...	748,157	689	90,467	22,782	7,664	2,513	1,651	63,732	7,687	16,861	962,203
Imperial Civil Works, brought forward	8,811	13,758	23,733	15,764	...	917	6,421	35,258	104,662	695	252,002	1,931	64,487	20,285	14,459	33,789	2,239	5,985	500,534
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	...	...	...	...	503	...	...	3,438	3,941	...	...	...	...	...	...	...	...	...	3,941
Provincial and Incorporated Local Funds Expenditure, as per Account No. 62B, page 152	...	1,577	1,390	2,201	...	...	...	...	5,168	190,671	24,396	368,226	215,035	721,214	539,806	355,780	653,474	616,071	3,689,841
Total Civil Works	8,811	15,335	25,123	17,965	503	917	6,421	38,696	113,771	191,366	276,398	370,157	279,522	741,499	554,265	389,569	655,713	622,056	4,194,316
Grand Total, India	749,085	23,175	25,123	17,988	503	917	6,441	38,696	861,928	192,055	366,865	392,939	287,186	744,012	555,916	453,301	663,400	638,917	5,156,519

	£	£	£	
Add—Charges in England:—				
MILITARY WORKS—Stores for India	...	...	24,972 M	
CIVIL WORKS—				
Royal Indian Engineering College—				
Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	26,910			
Cost of alterations to the College buildings	34			
		26,944		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College	3,847			
Passage to India of officers on appointment	611			
Furlough pay and allowances of Military Officers in the Public Works Department	6,936			
Absentee allowances of Civil Officers in the Public Works Department	40,155			
Pay and expenses of officers of the Public Work Department visiting works, etc.	87			
		51,636		
Stores for India		3,590		
Total Civil Works			82,170	107,142
Exchange on Charges in England				89,140
GRAND TOTAL, MILITARY AND CIVIL WORKS				5,352,801

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	962,203	...	...	962,203	24,972	20,776	1,007,951
Civil Works	504,475	1,991,074	1,698,767	4,194,316	82,170	68,364	4,344,850

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.		
	Mysore.	Baluchistan.	TOTAL.
	Rx.	*Rx.*	*Rx.*
CIVIL WORKS—			
Civil Buildings—			
New Works (62W)	...	74	74
Repairs (62X)	...	336	336
Communications—			
New Works (62Y)	...	...	...
Repairs (62Z)	503	65	568
Miscellaneous Public Improvements—			
New Works (62Aa)	...	1,582	1,582
Repairs (62Ab)	...	321	321
Total Works and Repairs	503	2,378	2,881
Establishment	...	360	360
Tools and plant	...	9	9
Miscellaneous	...	691	691
TOTAL IMPERIAL .	503	3,438	3,941

No. 62B.—ABSTRACT ACCOUNT of Provincial and Local Expenditure under Civil Works.

	India, General.			Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.	Rajputana	Central India.	Coorg.		Upper.	Lower.							
Civil Works.													
BY PUBLIC WORKS DEPARTMENT.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Civil Buildings—													
New Works (62K)	...	...	...	33,322	...	112,287	12,975	62,656	66,064	28,626	118,181	95,178	529,289
Repairs (62L)	...	...	...	8,301	...	15,272	7,465	31,532	29,926	22,357	19,270	37,143	171,266
Communications—													
New Works (62M)	...	...	...	29,196	...	18,534	27,270	24,336	15,931	26,287	6,396	18,443	166,393
Repairs (62N)	...	...	...	42,510	...	51,943	37,223	56,462	79,563	89,095	11,838	81,097	449,731
Miscellaneous Public Improvements—													
New Works (62O)	...	...	...	969	...	3,931	1,799	2,431	9,783	9,018	167	2,345	30,443
Repairs (62P)	...	...	...	65	...	1,320	313	3,340	1,066	3,557	1,583	3,286	14,530
Total Works and Repairs	...	...	...	114,363	...	203,287	87,045	180,757	202,333	178,940	157,435	237,492	1,361,652
Establishment	...	...	...	41,734	...	49,905	39,571	75,747	86,390	69,698	51,537	94,812	509,394
Tools and Plant	...	...	...	1,966	...	1,756	333	2,078	1,781	4,526	4,378	5,242	22,960
Suspense	...	...	...	*—551*	...	1,825	5,681	*—9,490*	*—16,092*	*—975*	*—4 357*	*—5,248*	*—29,207*
Total	...	...	...	157,512	...	256,773	132,630	249,092	274,412	252,189	208,993	332,298	1,863,899
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ac)	...	...	...	...	...	...	2,200	5,000	1,199	...	145	...	8,544
Repairs (62Ad)	...	...	...	...	...	...	...	1,219	5,230	...	906	...	7,355
Communications—													
New Works (62Ae)	...	...	...	...	...	...	2,618	233	719	...	1,052	...	4,622
Repairs (62Af)	...	...	...	...	...	...	...	6,579	2,226	...	12,992	...	21,797
Miscellaneous Public Improvements—													
New Works (62Ag)	...	...	...	...	...	20,230	...	6,000	1,891	...	22,368	...	50,489
Repairs (62 Ah)	...	...	...	...	...	...	...	360	7,786	...	4,595	...	12,741
Total Works and Repairs	...	...	...	...	...	20,230	4,818	19,391	19,051	...	42,058	...	105,548
Establishment	...	...	...	34	...	...	...	4,396	4,319	3,062	...	...	11,811
Tools and Plant	...	...	...	...	...	...	...	105	150	...	...	...	255
Miscellaneous	...	...	...	594	...	...	6	...	6,930	1,189	...	842	9,561
Total	...	...	...	628	...	20,230	4,824	23,892	30,450	4,251	42,058	842	127,175
Total Provincial	...	...	...	158,140	...	277,003	137,454	272,984	304,862	256,440	251,051	333,140	1,991,074
INCORPORATED LOCAL.													
Civil Works.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q)	1	...	...	...	100	4,553	112	...	9,943	5,935	141	14,010	34,795
Repairs (62R)	9	...	...	...	...	268	179	...	6,162	9,021	...	393	16,032
Communications—													
New Works (62S)	19	...	462	11,861	650	23,556	35,916	...	36,869	13,054	126	38,460	160,973
Repairs (62T)	893	...	1,114	3,167	141	9,703	26,298	...	83,716	36,243	2,526	61,518	225,319
Miscellaneous Public Improvements—													
New Works (62U)	...	...	160	891	1,666	15,206	5,443	...	9	6,388	223	13,284	43,270
Repairs (62V)	...	...	32	...	20	2,340	2,050	...	1,524	5,127	8	521	11,622
Total Works and Repairs	922	...	1,768	15,919	2,577	55,626	69,998	...	138,223	75,768	3,024	128,186	492,011
Establishment	92	...	407	...	915	12,114	5,904	...	39,800	11,270	847	13,925	85,274
Tools and Plant	14	...	26	...	36	814	...	...	1,000	342	903	1,954	5,089
Suspense	...	...	...	...	...	...	...	...	...	...	...	167	167
Total	1,028	...	2,201	15,919	3,528	68,554	75,902	...	179,023	87,380	4,774	144,232	582,541
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ai)	123	389	...	199	...	235	...	19,641	2,902	...	11,545	6,191	41,175
Repairs (62Aj)	105	950	...	34	...	...	...	16,106	6,329	...	10,300	7,909	41,733
Communications—													
New Works (62Ak)	50	...	...	547	5,689	8,697	1,475	107,614	3,479	...	49,823	19,122	196,496
Repairs (62Al)	...	17	...	9,536	2,279	6,107	...	225,225	31,251	...	230,747	50,770	555,932
Miscellaneous Public Improvements—													
New Works (62Am)	35	...	...	967	10,859	2,040	...	5,269	21	...	12,088	22,348	53,627
Repairs (62An)	51	10	...	594	939	1,396	...	4,193	264	...	15,889	9,984	33,320
Total Works and Repairs	364	1,366	...	11,777	19,766	18,475	1,475	378,048	44,246	...	330,392	116,324	922,233
Establishment	...	...	...	3,817	1,076	1,248	...	67,378	9,839	11,936	59,941	19,335	174,570
Tools and Plant	...	...	...	197	19	88	...	2,804	814	...	2,240	731	6,893
Miscellaneous	185	24	...	821	7	2,858	204	...	1,022	24	5,076	2,309	12,530
Total	549	1,390	...	16,612	20,868	22,669	1,679	448,230	55,921	11,960	397,649	138,699	1,116,226
Total Incorporated Local	1,577	1,390	2,201	32,531	24,396	91,223	77,581	448,230	234,944	99,340	402,423	282,931	1,698,767
Grand Total as per Abstract Account No. 62	1,577	1,390	2,201	190,671	24,396	368,226	215,035	721,214	539,806	355,780	653,474	616,071	3,689,841

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Petty Works.	Mobilization Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	21,891	10,554	...	...	22,905	17,890	3,565	7,433	...	...	5,957	...	5,060	433	23,781	4,643	10,912	735	4,590	62,922	2,832	6,791	8,638	4,291	225,823	8,247	217,576
Rajputana and Central India	...	...	...	...	342	38	...	...	...	...	92	...	344	...	...	132	...	...	...	189	...	...	391	...	1,528	97	1,431
Coorg	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...	9
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...	...	...	21	...	110	...	110
Upper Burma	6,053	...	...	...	...	...	470	...	...	...	...	...	21,885	137	4,486	4,176	304	...	3,977	1,119	33	...	...	...	42,640	...	42,640
Lower Burma	426	...	...	...	...	...	19	...	...	...	...	...	235	...	1,733	57	1,192	...	...	67	57	...	...	...	3,786	...	3,786
Assam	...	...	...	...	...	...	...	...	...	...	...	...	154	...	...	19	6	...	1	97	155	...	...	...	432	...	432
Bengal	...	...	...	...	...	...	...	...	...	...	30	...	26	...	...	...	37	...	...	7	...	...	...	...	100	...	100
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43	...	...	352	...	...	...	...	395	...	395
Punjab	...	...	...	...	10	...	2	...	...	...	928	507	2,264	...	100	...	315	17,590	1,105	...	11,857	...	...	...	34,678	...	34,678
Madras	75	...	445	...	550	...	134	...	45	...	...	...	17	...	92	11	204	...	...	439	...	...	...	...	2,012	361	1,651
Bombay	1,317	...	...	113	419	176	...	...	...	...	22	...	171	...	26	144	620	495	...	4,174	477	...	...	...	8,154	620	7,534
TOTAL	29,762	10,554	445	113	24,226	18,104	4,199	7,433	45	...	7,029	507	30,245	570	30,218	9,182	13,633	18,820	9,673	69,366	15,411	6,791	9,050	4,291	319,667	9,325	310,342

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	Accommodation for Troops.										Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Rent of buildings or compensation for quarters.	Petty Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.															
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Military Works	56,885	9,348	...	...	3,451	3,293	1,150	496	1,457	33	5,417	1,296	7,098	3,911	17,866	2,551	16,960	61,519	11,483	1,235	13,847	41,871	261,167	13,371	247,796
Rajputana and Central India	810	408	...	...	...	46	...	...	169	...	997	...	...	42	95	...	...	441	...	...	192	320	3,520	7	3,513
Coorg	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...	9
Central Provinces	...	...	...	...	...	...	...	...	...	...	199	...	...	...	13	...	143	...	...	...	60	38	453	...	453
Upper Burma	3,530	...	...	...	1,445	...	175	...	...	...	6,644	...	78	2,633	707	...	3,316	3,680	412	...	224	...	22,844	...	22,844
Lower Burma	1,269	...	...	...	2,780	...	...	...	...	...	1,034	...	309	744	410	...	...	2,851	2,195	...	702	...	12,294	...	12,294
Assam	...	...	...	...	...	200	...	...	...	...	2,537	...	...	339	36	...	1,314	814	151	...	280	...	5,671	...	5,671
Bengal	...	...	...	...	...	...	...	...	223	...	564	...	64	25	140	...	...	476	100	...	564	...	2,156	...	2,156
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	..	...	...	...	...	...	536	...	...	316	90	...	...	...	942	...	942
Punjab	...	...	...	...	...	...	...	215	405	438	2,373	79	152	28	391	180	9,681	1,937	1,573	...	...	...	17,452	30	17,422
Madras	100	...	1,322	...	190	...	6	...	...	...	283	20	15	310	995	...	479	136	315	...	573	...	4,744	58	4,686
Bombay	2,269	526	...	...	...	...	84	...	76	...	742	45	193	217	483	97	65	1,964	438	...	...	...	7,199		7,199
TOTAL	64,863	10,282	1,322	...	7,875	3,539	1,415	711	2,330	471	20,790	1,440	7,909	8,249	21,672	2,828	31,958	74,134	16,757	1,235	16,442	42,229	338,451	13,466	324,985

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	...	4	...	...	...	...	...	...	...	2,374	...	...	...	...	..	...	459	2,837	*1,094*	1,743
Rajputana	...	...	...	...	...	...	3	...	...	21	190	...	...	40	379	207	102	198	3,352	...	304	...	4,796	*3,635*	1,161
Central India	...	...	...	580	...	...	...	6	122	131	...	...	...	...	...	...	203	...	...	...	...	337	1,379	*917*	462
Coorg	...	...	...	...	...	17	...	...	28	...	...	...	...	195	22	...	16	162	..	...	...	319	759	...	759
Hyderabad	...	...	...	...	...	*—24*	33	...	18	...	...	...	...	...	9	...	...	...	...	...	...	...	36	...	36
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,351	6,351	...	6,351
Baluchistan	...	...	...	...	...	123	155	...	...	2,672	...	142	47	...	...	1,859	30	2,382	117	..	...	160	7,687	...	7,687
Central Provinces	...	...	...	...	...	227	80	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	307	...	307
Upper Burma	...	...	...	...	...	1,646	2,636	...	85	...	...	...	...	64	2,254	7,273	6,857	32,146	3,883	...	5,115	15,497	77,456	...	77,456
Assam	...	...	...	...	...	24	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30	...	30
Bengal	...	...	386	756	100	168	53	8,562	...	...	...	5	19	...	12	...	...	...	...	52	...	2	10,115	...	10,115
N.-W. P. and Oudh	914	...	...	1,711	...	136	12	100	...	...	...	...	4,196	...	...	...	...	...	...	...	...	...	7,069	...	7,069
Punjab	...	...	...	...	...	297	42	5,601	...	4,691	...	...	...	...	...	...	...	...	...	...	...	4,631	15,262	...	15,262
Madras	...	...	67	...	...	337	59	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	463	...	463
Bombay	...	...	*-5,223*	206	...	38	68	...	...	60	...	...	...	...	...	...	87	...	...	...	...	63	*-4,701*	...	*-4,701*
TOTAL	914	..	*-4,770*	3,253	100	2,989	3,151	14,269	253	7,575	190	147	4,262	299	5,050	9,339	7,295	34,888	7,352	52	5,419	27,819	129,846	*5,646*	124,200

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	21	83	...	...	9	...	...	...	...	4,182	11	...	...	...	...	...	820	5,126	*807*	4,319
Rajputana	...	...	...	...	...	76	98	...	...	642	1	...	...	275	392	353	115	199	3	...	507	17	2,678	...	2,678
Central India	...	...	...	30	...	222	45	...	316	206	...	...	...	135	51	23	253	23	75	...	179	400	1,958	*525*	1,433
Coorg	...	10	...	...	...	12	...	...	65	...	...	...	...	18	3	19	13	30	2	...	...	93	265	...	265
Hyderabad	...	...	...	...	...	167	37	...	418	...	...	...	...	...	29	...	...	...	...	...	...	...	651	...	651
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,422	1,422	...	1,422
Baluchistan	25	...	...	...	...	123	122	...	...	1,266	...	23	144	...	18	780	159	897	296	...	303	294	4,450	...	4,450
Central Provinces	...	...	...	...	...	177	74	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	251	...	251
Upper Burma	...	...	...	...	...	263	124	...	602	...	...	...	...	15	450	1,413	833	7,785	320	...	920	3,273	15,998	...	15,998
Assam	...	...	...	...	...	364	423	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	.801	...	801
Bengal	...	...	609	1,206	526	695	703	4,797	...	79	...	364	598	...	...	...	...	...	...	494	...	5	10,076	*857*	9,219
N.-W. P. and Oudh	110	46	...	2,323	...	1,415	416	116	55	...	...	7	118	...	19	...	...	...	...	...	...	...	4,625	...	4,625
Punjab	...	...	...	...	...	1,770	587	5,497	...	708	...	...	...	...	...	...	...	...	...	...	...	1,226	9,788	...	9,788
Madras	...	...	17	...	...	907	429	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,353	...	1,353
Bombay	...	178	2,946	8	199	1,195	495	...	...	449	...	74	...	1	...	33	28	240	48	...	...	181	6,075	...	6,075
TOTAL	135	234	3,572	3,567	725	7,407	3,636	10,410	1,456	3,359	1	468	874	444	5,144	2,632	1,403	9,174	744	494	1,909	7,731	65,517	*2,189*	63,328

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	15	440	...	...	...	...	...	455	*15*	440
Central India	9,117	...	...	...	...	208	...	9,325	*6,904*	2,421
Coorg	1,488	...	979	...	...	...	14	2,481	...	2,481
Baluchistan	64	...	7,981	...	...	668	...	8,713	...	8,713
Upper Burma	9,070	33,898	1,782	...	...	100	...	44,850	...	44,850
Lower Burma	45	...	...	...	...	...	...	45	...	45
Assam	47,098	...	...	...	...	...	...	47,098	...	47,098
Punjab	2,638	218	...	...	...	32	...	2,888	...	2,888
Bombay	...	...	...	...	...	...	...	...	...	...
TOTAL	69,535	34,556	10,742	...	...	1,008	14	115,855	*6,919*	108,936

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	3,650	1,237	...	...	46	...	...	4,933	*327*	4,606
Central India	12,165	...	...	...	308	36	...	12,509	*2,164*	10,345
Coorg	4,194	...	2,146	...	...	...	17	6,357	...	6,357
Baluchistan	1,766	...	1,979	...	...	863	...	4,608	...	4,608
Upper Burma	9,347	25,823	10,551	1,220	...	68	...	47,009	...	47,009
Lower Burma	1,408	...	...	...	...	...	...	1,408	...	1,408
Assam	6,432	388	...	...	...	...	...	6,820	*2,410*	4,410
Punjab	...	886	...	2	...	...	...	888	...	888
Bombay	...	...	...	182	...	...	...	182	...	182
TOTAL	38,962	28,334	14,676	1,404	354	967	17	84,714	*4,901*	79,813

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Petroleum operations.	Coal operations.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	427	...	...	...	...	...	592	1,019	*1,019*	...
Coorg	...	...	...	1,325	...	...	...	...	...	...	1,325	*847*	478
Baluchistan	...	...	...	382	327	...	...	1,843	...	12	2,564	...	2,564
Upper Burma	541	...	...	870	...	...	...	...	...	3,419	4,830	...	4,830
Lower Burma	...	...	...	...	...	...	75	...	...	...	75	...	75
Punjab	...	...	...	240	...	...	...	...	...	...	240	...	240
Bombay	...	...	...	67	...	1,709	4	...	...	...	1,780	...	1,780
TOTAL	541	...	..	3,311	327	1,709	79	1,843	...	4,023	11,833	*1,866*	9,967

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	8	...	...	261	...	...	...	...	86	355	*355*	...
Coorg	...	...	...	50	...	...	...	...	4	54	...	54
Baluchistan	...	...	...	199	...	...	...	...	1	200	...	200
Upper Burma	...	...	...	85	...	...	...	...	835	920	...	920
Madras	...	...	...	...	..	...	...	...	3	3	...	3
Bombay	31	...	...	37	...	142	24	...	23	257	...	257
TOTAL	39	...	...	632	...	142	24	...	952	1,789	*355*	1,434

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Postal.	Telegraph.	Residences for Local Governments, etc.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Political Agencies	Excise.	Stamps and Stationery.	Treasury and Currency.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Government Experimental Farms.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces .	...	...	...	...	255	...	...	1,433	...	...	2,892	...	110	86	4,409	1,171	9,637	12,283	3,434	1,258	7	138	535	...	...	37,648	*4,326*	33,322
Lower Burma .	1,513	785	544	1,175	39,860	48	...	...	...	68	...	...	...	...	18,212	140	19,109	15,075	698	3,200	...	...	1,674	...	10,186	112,287	...	112,287
Assam . .	...	...	...	...	1,023	743	...	469	...	306	...	...	...	96	3,060	52	197	224	2,959	175	...	1,592	677	...	2,132	13,705	*730*	12,975
Bengal . .	...	1,112	...	...	2,042	770	...	5,647	27	...	186	4,124	...	11,161	7,901	429	7,811	3,515	6,094	14,821	419	...	2,150	...	472	68,681	*6,025*	62,656
N.-W. P. and Oudh	...	...	...	...	943	7,707	...	19,901	284	...	1,632	...	...	1,589	6,759	110	11,203	9,539	3,525	4,004	138	919	2,048	212	130	70,643	*4,579*	66,064
Punjab . .	...	...	...	...	1,062	255	...	5,701	...	...	62	...	11	4	2,302	1,029	3,650	4,365	4,056	1,164	...	...	1,206	...	4,297	29,164	*538*	28,626
Madras . .	17	...	...	...	3,570	302	...	41,617	369	...	4,290	1,611	186	354	5,836	416	7,667	8,628	28,762	2,532	7,583	925	2,720	...	1,115	118,458	*277*	118,181
Bombay . .	1,302	5,210	...	...	1,177	47	...	24,932	...	1,269	3,390	...	...	164	8,457	4,039	9,215	12,994	23,277	7,555	169	310	5,156	...	249	108,912	*13,734*	95,178
TOTAL .	2,990	7,107	544	1,175	49,732	9,872	...	99,700	680	1,643	12,452	5,735	307	13,454	56,936	7,386	68,489	66,623	72,805	34,709	8,316	3,884	16,166	212	18,581	559,498	*30,209*	529,289

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Postal.	Telegraph.	Residences for Local Governments.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Excise.	Stamps and Stationery.	Treasury and Currency.	Political Agencies.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Marine.	Government Experimental Farms.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces . .	12	...	...	..	523	...	189	653	...	55	...	30	...	34	1,449	428	1,177	2,177	80	165	30	12	1,150	...	...	152	8,316	*15*	8,301
Lower Burma .	...	250	695	530	895	109	...	...	...	...	...	...	91	...	2,452	698	1,653	1,678	479	650	...	...	1,218	...	...	3,874	15,272	...	15,272
Assam . .	3	...	...	...	514	81	...	...	...	...	...	...	...	82	2,049	596	525	338	723	50	...	30	1,184	...	...	1,290	7,465	...	7,465
Bengal . .	...	386	...	...	2,018	1,680	...	2,185	48	308	23	...	...	520	4,295	983	3,126	1,314	2,979	7,267	37	...	1,904	...	...	2,722	31,795	*263*	31,532
N.-W. P. and Oudh . .	...	...	...	...	1,150	195	...	8,767	107	719	...	...	...	1,029	1,903	964	2,569	7,842	1,856	1,429	7	120	571	...	361	665	30,254	*328*	29,926
Punjab . .	...	...	...	...	1,108	527	...	3,726	155	213	...	60	139	877	1,253	1,061	4,473	5,151	662	626	...	70	1,689	...	...	617	22,407	*50*	22,357
Madras . .	...	...	...	...	3,117	402	..	1,857	295	534	77	69	...	241	1,725	1,215	1,086	456	627	1,210	122	75	3,563	...	...	2, 599	19,270	...	19,270
Bombay . .	293	595	...	...	2,610	215	...	9,121	...	228	...	...	536	1,585	3,070	3,161	2,258	4,972	2,360	3,861	23	141	1,008	17	...	1,254	37,308	*165*	37,143
TOTAL .	308	1,231	695	530	11,935	3,209	189	26,309	605	2,057	100	159	,66	4,308	18,196	9,106	16,867	23,928	9 766	15,258	219	448	12,287	17	361	13,173	172,087	*821*	171,200

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	7,274	12,346	7,149	...	443	...	1,604	481	...	29,297	*101*	29,196
Lower Burma	2,657	15,345	532	...	...	...	...	...	...	18,534	...	18,534
Assam	707	21,591	204	6	2,535	...	2,288	...	...	27,331	*61*	27,270
Bengal	21,983	4,628	...	...	...	...	184	...	...	26,795	*2,459*	24,336
N.-W. P. and Oudh	13,041	70	28	...	2,039	...	846	...	...	16,024	*93*	15,931
Punjab	14,646	13,020	...	...	60	...	1,075	...	...	28,801	*2,514*	26,287
Madras	6,396	...	...	...	...	...	...	...	...	6,396	...	6,396
Bombay	12,897	5,224	58	...	...	...	272	...	...	18,451	*8*	18,443
TOTAL	79,601	72,224	7,971	6	5,077	...	6,269	481	...	171,629	*5,236*	166,393

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	25,850	11,518	3,414	...	1,177	...	657	...	...	42,616	*106*	42,510
Lower Burma	23,846	25,446	2,651	...	...	...	...	...	...	51,943	...	51,943
Assam	7,157	21,928	1,922	...	2,125	...	4,279	...	...	37,411	*188*	37,223
Bengal	47,478	8,882	...	...	...	...	363	...	...	56,723	*261*	56,462
N.-W. P. and Oudh	69,891	...	6	...	7,789	...	3,094	...	...	80,780	*1,217*	79,563
Punjab	55,228	17,202	950	...	12,337	...	3,378	...	...	89,095	...	89,095
Madras	11,838	...	...	...	...	...	...	...	...	11,838	...	11,838
Bombay	60,053	18,656	730	...	...	...	693	973	...	81,105	*8*	81,097
TOTAL	301,341	103,632	9,673	...	23,428	...	12,464	973	...	451,511	*1,780*	449,731

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	237	...	...	1,713	313	...	...	5	758	3,026	*2,057*	969
Lower Burma	4	...	...	...	230	442	3,030	...	225	3,931	...	3,931
Assam	...	...	...	1,423	29	...	...	...	1,034	2,486	*687*	1,799
Bengal	...	...	...	...	...	...	...	...	2,431	2,431	...	2,431
N.-W. P. and Oudh	10,562	...	...	4,412	838	...	...	...	*—4,703*	11,109	*1,326*	9,783
Punjab	312	...	...	20,664	17,629	...	...	...	1,638	40,243	*31,225*	9,018
Madras	167	...	...	205	...	...	...	...	...	372	*205*	167
Bombay	...	61	...	...	304	...	...	...	2,035	2,400	*55*	2,345
TOTAL	11,282	61	...	28,417	19,343	442	3,030	5	3,418	65,998	*35,555*	30,443

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	16	...	...	...	...	73	89	*24*	65
Lower Burma	...	...	...	...	...	110	771	...	439	1,320	...	1,320
Assam	...	...	...	238	...	...	...	...	90	328	*15*	313
Bengal	...	...	3	...	...	616	...	...	2,721	3,340	...	3,340
N.-W. P. and Oudh	37	...	...	270	742	...	...	...	67	1,116	*50*	1,066
Punjab	351	3,152	...	67	...	...	...	...	142	3,712	*155*	3,557
Madras	1,583	...	...	...	...	...	...	...	...	1,583	...	1,583
Bombay	...	71	...	246	...	248	104	...	2,627	3,296	*10*	3,286
TOTAL	1,971	3,223	3	837	742	974	875	...	6,159	14,784	*254*	14,530

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	1	...	...	1	...	1
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	...	...	...	...	100	...	...	100	...	100
Lower Burma	...	...	...	...	...	...	...	...	866	...	3,687	4,553	...	4,553
Assam	...	...	...	...	...	...	...	...	...	112	...	112	...	112
N.-W. P. and Oudh	...	...	...	277	...	...	...	5,023	10,129	487	...	15,916	*5,973*	9,943
Punjab	...	166	...	101	33	...	...	3,312	1,533	...	790	5,935	...	5,935
Madras	...	...	...	...	...	...	...	...	...	...	141	141	...	141
Bombay	...	...	...	...	...	...	...	10,046	3,900	...	64	14,010	...	14,010
TOTAL	...	166	...	378	33	...	...	18,381	16,529	599	4,682	40,768	*5,973*	34,795

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	9	...	...	9	...	9
Lower Burma	...	...	...	...	...	...	...	13	132	...	123	268	...	268
Assam	...	...	...	...	...	...	...	...	5	174	...	179	...	179
N.-W. P. and Oudh	...	...	...	12	...	...	...	3,005	3,154	270	...	6,441	*279*	6,162
Punjab	...	1,776	85	...	566	...	...	3,176	1,709	1,709	...	9,021	...	9,021
Bombay	...	...	...	...	...	...	...	96	252	...	45	393	...	393
TOTAL	...	1,776	85	12	566	...	...	6,290	5,261	2,153	168	16,311	*279*	16,032

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	19	...	...	...	...	...	...	...	...	...	19	...	19
Coorg	239	...	...	...	...	167	...	38	...	18	462	...	462
Central Provinces	42	4,296	7,385	...	...	...	...	138	...	...	11,861	...	11,861
Upper Burma	226	422	...	2	...	...	...	...	...	...	650	...	650
Lower Burma	13,638	2,961	6,957	...	...	...	...	...	...	...	23,556	...	23,556
Assam	245	34,476	...	271	...	616	...	308	...	...	35,916	...	35,916
N.-W. P. and Oudh	21,373	14,385	2,745	173	...	25	...	3	...	...	38,704	*1,835*	36,869
Punjab	3,704	...	921	...	7,439	...	...	990	...	...	13,054	...	13,054
Madras	...	...	28	...	...	98	...	...	...	...	126	...	126
Bombay	16,479	15,383	5,818	...	...	549	...	231	...	...	38,460	...	38,460
TOTAL	55,965	96,223			7,439	1,455	...	1,708	...	18	162,808	*1,835*	160,973

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	192	701	...	...	...	...	...	...	...	...	893	...	893
Coorg	...	...	994	...	...	45	...	67	...	8	1,114	...	1,114
Central Provinces	1,855	1,047	265	...	...	...	...	...	...	...	3,167	...	3,167
Upper Burma	141	...	...	...	...	...	...	...	...	...	141	...	141
Lower Burma	7,325	1,222	1,156	...	...	...	...	...	...	...	9,703	...	9,703
Assam	242	20,896	...	3,269	...	371	...	1,520	...	...	26,298	...	26,298
N.-W. P. and Oudh	65,088	14,453	3,092	...	...	...	...	193	1,312	...	84,138	*422*	83,716
Punjab	14,101	...	17,134	...	1,449	972	...	2,587	...	...	36,243	...	36,243
Madras	2,052	...	...	...	...	26	471	...	...	...	2,549	*23*	2,526
Bombay	23,542	28,495	7,205	...	...	1,168	...	837	271	...	61,518	...	61,518
TOTAL	114,538	99,929			1,449	2,582	471	5,204	1,583	8	225,764	*445*	225,319

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	10	75	...	...	...	...	75	160	...	160
Central Provinces	890	...	...	...	...	...	...	...	1	891	...	891
Upper Burma	...	...	1,526	...	...	...	...	...	140	1,666	...	1,666
Lower Burma	899	971	9,718	830	...	2,788	...	...	...	15,206	...	15,206
Assam	...	...	236	3,271	507	...	...	...	1,429	5,443	...	5,443
N.-W. P. and Oudh	...	...	...	...	95	...	...	...	9	104	*95*	9
Punjab	135	...	3	3,909	1,761	...	...	12	568	6,388	...	6,388
Madras	...	...	...	...	223	...	...	...	...	223	...	223
Bombay	...	...	...	13,176	...	...	...	...	108	13,284	...	13,284
TOTAL	1,924	971	11,493	21,261	2,586	2,788	...	12	2,330	43,365	*95*	43,270

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	3	4	...	...	...	...	25	32	...	32
Lower Burma	405	405	992	...	...	493	...	...	45	2,340	...	2,340
Upper Burma	...	...	20	...	...	...	...	...	...	20	...	20
Assam	...	...	218	648	319	...	...	...	865	2,050	...	2,050
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. P. and Oudh	...	...	...	9	610	...	...	...	962	1,581	*57*	1,524
Punjab	209	1,377	...	2,635	543	...	...	5	358	5,127	...	5,127
Madras	...	...	...	8	...	...	...	...	...	8	...	8
Bombay	...	...	...	505	...	16	...	...	...	521	...	521
TOTAL	614	1,782	1,233	3,809	1,472	509	...	5	2,255	11,679	57	11,622

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Customs.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies	Land Revenue.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	1	...	...	...	6	...	16	...	45	...	...	6	...	74	...	74
TOTAL .	...	...	...	1	...	...	...	6	...	16	...	45	...	...	6	...	74	...	74

NO. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residencies and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	6	...	...	...	44	...	...	...	5	94	...	...	9	...	9	...	131	23	...	15	...	336	...	336
TOTAL .	...	6	...	...	...	44	...	...	...	5	94	...	...	9	...	9	...	131	23	...	15	...	336	...	336

NO. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...	..	...	...

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Mysore	...	...	...	...	...	...	503	503	...	503
Baluchistan	42	1	9	13	...	...	...	65	...	65
TOTAL	42	1	9	13	...	...	503	568	...	568

No. 62Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	1,400	...	...	119	63	...	...	...	1,582	...	1,582
TOTAL	1,400	...	...	119	63	...	...	...	1,582	...	1,582

No. 62Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	234	87	...	...	...	321	...	321
TOTAL	...	...	...	234	87	...	...	...	321	...	321

No. 62Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	...	...	...	...	...	...	...	...	2,200	2,200	...	2,200
Bengal	...	...	...	...	...	5,000	...	...	...	...	...	5,000	...	5,000
N.-W. P. and Oudh	290	...	...	...	390	...	...	...	...	...	519	1,199	...	1,199
Madras	...	145	...	...	...	...	...	...	...	...	...	145	...	145
TOTAL	290	145	...	...	390	5,000	...	...	...	...	2,719	8,544	...	8,544

No. 62Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	100	...	...	...	20	...	...	...	1,099	1,219	...	1,219
N.-W. P. and Oudh	1,949	...	...	...	2,154	...	...	...	...	...	1,127	5,230	...	5,230
Madras	...	906	...	...	...	...	...	...	...	...	...	906	...	906
TOTAL	1,949	906	100	...	2,154	...	20	...	...	...	2,226	7,355	...	7,355

No. 62Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	340	...	...	...	...	...	...	2,278	2,618	...	2,618
N.-W. P. and Oudh	...	...	5	...	99	...	...	...	...	615	719	...	719
Bengal	...	...	...	...	...	...	...	...	...	233	233	...	233
Madras	882	...	...	...	...	170	...	...	...	...	1,052	...	1,052
TOTAL	882	...	345	...	99	170	...	...	...	3,126	4,622	...	4,622

No. 62Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	1,194	...	...	...	...	726	...	...	...	4,659	6,579	...	6,579
N.-W. P. and Oudh	397	771	404	...	237	...	...	117	...	300	2,226	...	2,226
Madras	12,961	...	...	...	...	31	...	...	...	...	12,992	...	12,992
TOTAL	14,552	771	404	...	237	757	...	117	...	4,959	21,797	...	21,797

No. 62Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	1,000	...	...	...	...	...	...	...	5,000	6,000	...	6,000
N.-W. P. and Oudh	...	...	...	75	...	...	...	...	1,816	1,891	...	1,891
Madras	40	...	...	22,228	100	...	...	...	...	22,368	...	22,368
Lower Burma	20,230	...	...	...	...	...	...	...	...	20,230	...	20,230
TOTAL	21,270	...	...	22,303	100	...	...	...	6,816	50,489	...	50,489

No. 62Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	360	...	...	...	...	360	...	360
N.-W. P. and Oudh	...	...	...	472	...	...	...	...	7,314	7,786	...	7,786
Madras	25	...	...	4,520	50	...	...	...	...	4,595	...	4,595
TOTAL	25	...	...	4,992	410	...	...	...	7,314	12,741	...	12,741

No. 62Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Telegraph.	Law and Justice.	Ecclesiastical.	Excise.	Land Revenue.	Postal.	Administration.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	Registration.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Ex.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	14	84	25	...	...	...	123	...	123
Central India	...	...	...	...	...	...	50	...	...	...	...	...	...	339	...	389	...	389
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	99	...	...	99	...	99
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	235	...	...	...	235	...	235
Bengal	15	4,513	10	...	1,509	100	2,559	...	1,726	333	3,308	1,459	2,885	1,206	18	19,641	...	19,641
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	2,406	150	...	346	...	2,902	...	2,902
Madras	...	...	...	...	...	...	132	...	...	...	2,638	2,327	1,131	5,317	...	11,545	...	11,545
Bombay	...	...	...	...	...	...	138	...	...	...	5,062	262	...	729	...	6,191	...	6,191
TOTAL	15	4,513	10	...	1,509	100	2,879	...	1,726	347	13,498	4,458	4,115	7,937	18	41,125	...	41,125

No. 62Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Customs.	Opium.	Telegraph.	Law and Justice.	Ecclesiastical.	Excise.	Land Revenue.	Postal.	Administration.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	Registration.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana				...				...	...	...	...	...	67	5	33	...	...	105	...	105
Central India	...	...	...	...	...	...	...	...	...	620	...	31	...	67	...	232	...	950	...	950
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34	...	...	34	...	34
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	18	62	57	2,874	206	...	767	323	2,074	...	1,743	402	1,953	581	2,520	2,469	57	16,106	...	16,106
N.-W. P. and Oudh	...		...	...	...	...	...	...	...	8	...	...	6,072	195	...	54	...	6,329	...	6,329
Madras	...	...	...	...	...	...	...	...	95	...	...	...	1,321	2,490	449	5,945	...	10,300	...	10,300
Bombay	...	...	...	...	...	...	...	...	40	...	...	...	7,814	48	...	7	...	7,909	...	7,909
TOTAL	18	62	57	2,874	206	...	767	323	2,209	628	1,743	433	17,227	3,386	3,036	8,707	57	41,733	...	41,733

No. 62Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	50	...	...	...	...	...	...	50	...	50
Central Provinces	270	...	162	...	...	...	...	115	...	...	547	...	547
Upper Burma	...	3,959	...	...	758	20	...	852	...	100	5,689	...	5,689
Lower do.	...	5,140	...	...	2,952	310	101	194	...	...	8,697	...	8,697
Assam	...	...	...	...	...	...	...	...	...	1,475	1,475	...	1,475
Bengal	11,093	27,397	15,203	6,633	38,624	421	2,521	920	92	4,710	107,614	...	107,614
N.-W. P. and Oudh	215	953	722	139	1,067	100	...	139	...	144	3,479	...	3,479
Madras	19,943	5,490	2,829	6,598	11,015	3,814	44	121	14	...	49,868	45	49823
Bombay	...	396	573	3,912	5,022	283	...	8,604	...	332	19,122	...	19,122
TOTAL	31,521	43,335	19,489	17,332	59,438	4,948	2,666	10,945	106	6,761	196,541	45	196,496

No. 62Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and OTHER WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	14	2	1	...	...	...	...	...	17	...	17
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	675	3,709	3,147	696	...	47	...	424	826	12	9,536	...	9,536
Upper Burma	...	1,488	...	...	510	17	...	264	...	...	2,279	...	2,279
Lower do.	...	4,655	...	...	1,116	58	29	249	...	...	6,107	...	6,107
Bengal	54,937	71,918	36,095	24,088	21,642	1,685	53	5,530	2,163	7,114	225,225	...	225,225
N.-W. P. and Oudh	719	14,122	10,216	3,444	1,428	323	...	806	...	193	31,251	...	31,251
Madras	165,126	25,805	18,796	15,994	3,300	1,095	453	89	125	...	230,783	36	230,747
Bombay	1,072	7,832	11,330	21,299	1,990	399	...	6,968	...	60	50,770	...	50,770
TOTAL	222,529	129,529	79,598	65,433	29,897	3,624	535	14,330	3,114	7,379	555,968	36	555,932

No. 62Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Conservancy.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	7	...	...	...	...	...	28	35	...	35
Central India	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	20	61	83	732	56	...	...	15	967	...	967
Upper Burma	76	...	...	9,828	195	209	...	...	551	10,859	...	10,859
Lower do.	20	...	...	443	286	406	...	...	885	2,040	...	2,040
Bengal	...	137	14	214	4,126	180	...	...	598	5,269	...	5,269
N.-W. P. and Oudh	...	...	...	...	...	5	...	...	16	21	...	21
Madras	...	167	...	8,535	933	402	...	...	2,056	12,093	5	12,088
Bombay	...	...	18	...	21,680	...	...	...	650	22,348	...	22,348
TOTAL	96	324	100	19,103	27,952	1,258	...	...	4,799	53,632	5	53,627

No. 62An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Conservancy.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	44	...	...	...	...	...	7	51	...	51
Central India	...	...	...	...	10	...	...	...	...	10	...	10
Central Provinces	...	5	...	17	491	...	...	...	81	594	...	594
Upper Burma	3	...	...	528	62	14	...	...	332	939	...	939
Lower do.	7	...	...	915	85	72	...	...	317	1,396	...	1,396
Bengal	...	135	...	...	2,983	296	...	...	779	4,193	...	4,193
N.-W. P. and Oudh	...	29	...	...	...	139	...	...	96	264	...	264
Madras	...	10	...	1,366	4,073	...	...	...	10,440	15,889	...	15,889
Bombay	...	...	...	...	9,525	21	...	...	438	9,984	...	9,984
TOTAL	10	179	44	2,826	17,229	542	...	...	12,490	33,320	...	33,320

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section L.—Army.

Revenue *Rx.* 1,010,197. Expenditure *Rx.* 24,096,091.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	906,384	18,974,693
Non-Effective .	63	Ditto ditto . .	174	...	103,813	5,121,398
	63A	Detailed Account of Receipts . . .	176	1,010,197	...	...
	63B	Detailed Account of Charges . . .	179	24,096,091	...	...
	64	Statement of Established Strength . .	186	...	...	...
		Total .		...	1,010,197	24,096,091

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1895.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
III	Regimental Pay, Allowances, and Charges	176	4,923	1,348	1,736	8,007	18	15	8,040
IV	Commissariat Establishments, Supplies, and Services	176	409,026	21,270	17,370	447,666	...	...	447,666
V	Remount and Veterinary Establishments, Supplies, and Services	176	8,417	4,719	3,389	16,525	...	...	16,525
VI	Clothing Establishments, Supplies, and Services	176	51,444	24,002	14,703	90,149	5,139	4,276	99,564
VII	Barrack Establishments, Supplies, and Services	177	655	684	695	2,034	...	...	2,034
IX	Medical Establishments, Supplies, and Services	177	10,422	8,646	9,117	28,185	...	...	28,185
X	Ordnance Establishments, Stores, and Camp Equipage	177	128,270	27,633	29,266	185,169	6,501	5,409	197,079
XII	Education	177	1,000	36	47	1,083	...	...	1,083
XIII	Sea Transport Charges	178	325	395	870	1,590	46,846	38,975	87,411
XIV	Miscellaneous Services	178	14,847	2,137	1,718	18,702	52	43	18,797
	TOTAL EFFECTIVE SERVICES		629,329	90,870	78,911	799,110	58,556	48,718	906,384
	NON-EFFECTIVE SERVICES.								
XVI	Rewards for Military Services	178	1,957	110	23	2,090	...	....	2,090
XVIII	Military Pensions to Natives	178	...	21	...	21	...	...	21
XIX	Widows' Pensions and Compassionate Allowances	178	50,269	16,716	16,551	83,536	9,916	8,250	101,702
	TOTAL NON-EFFECTIVE SERVICES		52,226	16,847	16,574	85,647	9,916	8,250	103,813
	TOTAL ARMY RECEIPTS . *Rx.*		681,555	107,717	95,485	884,757	68,472	56,968	1,010,197

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	179	286,086	118,657	120,943	525,686	...	...	...	525,686
2	Administrative Staff	179	107,966	50,854	47,123	205,943	...	...	...	205,943
3	Regimental Pay, Allowances, and Charges	180	5,145,374	1,596,191	1,607,275	8,348,840	...	1,100,282	915,417	10,364,539
4	Commissariat Establishments, Supplies, and Services	181	1,876,018	727,876	524,061	3,127,955	22,720	...	18,902	3,169,577
5	Remount and Veterinary Establishments, Supplies, and Services	182	169,624	51,288	54,279	275,191	...	...	...	275,191
6	Clothing Establishments, Supplies, and Services	182	149,641	44,401	14,674	208,716	210,107	...	174,806	593,629
7	Barrack Establishments, Supplies, and Services	182	142,393	51,575	35,621	229,589	...	...	...	229,589
8	Administration of Martial Law	182	23,391	9,656	8,446	41,493	...	...	...	41,493
9	Medical Establishments, Supplies, and Services	182	428,423	160,504	155,152	744,079	22,075	3,868	21,584	791,606
10	Ordnance Establishments, Stores, and Camp Equipage	183	506,410	131,571	190,139	828,120	323,141	7,643	275,207	1,434,111
11	Ecclesiastical	183	17,236	5,499	5,479	28,214	...	...	...	28,214
12	Education	183	26,362	14,247	5,989	46,598	...	...	...	46,598
13	Sea Transport Charges	184	7,296	19,726	36,412	63,434	...	289,873	241,170	594,477
14	Miscellaneous Services	184	409,865	43,081	22,621	475,567	...	2,919	2,429	480,915
15	Volunteer Corps	184	88,298	58,454	37,309	184,061	...	...	...	184,061
			9,384,383	3,083,580	2,865,523	15,333,486	578,043	1,404,585	1,649,515	18,965,629
	UNADJUSTED EXPENDITURE	185	7,530	2,145	—611	9,064	...	...	...	9,064
	TOTAL EFFECTIVE SERVICES		9,391,913	3,085,725	2,864,912	15,342,550	578,043	1,404,585	1,649,515	18,974,693
							1,982,628			
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	7,130	1,549	1,068	9,747	...	16	13	9,776
17	Military Pensions to Europeans	185	39,941	37,736	21,990	99,667	...	2,209,616	1,838,366	4,147,649
18	Military Pensions to Natives	185	346,706	238,285	119,836	704,827	...	...	...	704,827
19	Widows' Pensions and Compassionate Allowances	185	10,263	10,048	5,100	25,411	...	92,783	77,194	195,388
20	Departmental Pensions	185	32,247	14,999	16,512	63,758	...	...	...	63,758
	TOTAL NON-EFFECTIVE SERVICES		436,287	302,617	164,506	903,410	...	2,302,415	1,915,573	5,121,398
	TOTAL ARMY CHARGES . *Rx.*		9,828,200	3,388,342	3,029,418	16,245,960	578,043	3,707,000	3,565,088	24,096,091
							4,285,043			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1895.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT III. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Discharge Purchase Money	1,407	313	337	2,057
Unclaimed Balances of Deserters and others	15	12	9	36
Hutting Money	...	23	245	268
Miscellaneous	3,501	1,000	1,145	5,646
TOTAL IN INDIA . *Rx.*	4,923	1,348	1,736	8,007
IN ENGLAND: Discharge Purchase Money . . . £				18
EXCHANGE ON RECEIPTS IN ENGLAND . . . Rx.				15
TOTAL . Rx.				8,040
RECEIPTS UNDER GRANT IV. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	38,118	12,520	11,890	62,528
Sale of Malt Liquor	323,189	369	1,285	324,843
Sale of Rum	12,872	1,790	1,147	15,809
Recoveries on account of Dairy Farms	93	119	151	363
Value of Stores issued to other Departments	5,536	1,761	...	7,297
Recoveries on account of Table Money, etc., in Inland Steamers	29	35	...	64
Cattle Farms	4,036	98	...	4,134
Receipts on account of Kheddas	9,806	...	...	9,806
Sale of Transport Cattle	2,470	637	147	3,254
Sale of Ambulance Cattle	...	...	9	9
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	3,812	1,197	540	5,549
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	34	26	25	85
Receipts in connection with Grass Cultivation	4,140	71	...	4,211
Miscellaneous	4,891	2,647	2,176	9,714
TOTAL *Rx.*	409,026	21,270	17,370	447,666
RECEIPTS UNDER GRANT V. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	712	35	263	1,010
Sale of Regimental Cast Horses	3,083	3,107	1,174	7,364
Sale of Chargers selected by Officers	3,734	1,480	1,745	6,959
Rent of Lands	...	...	189	189
Miscellaneous	888	97	18	1,003
TOTAL . *Rx.*	8,417	4,719	3,389	16,525
RECEIPTS UNDER GRANT VI. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, etc.	10,354	5,477	2,036	17,867
Sale of Necessaries	39,978	15,519	12,572	68,069
Hyderabad Contingent	...	2,258	...	2,258
Value of Stores issued to other Departments	723	538	...	1,261
Miscellaneous	389	210	95	694
TOTAL IN INDIA . *Rx.*	51,444	24,002	14,703	90,149
IN ENGLAND: Value of Clothing, in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sales of unserviceable Clothing and Necessaries . £				5,139
EXCHANGE ON RECEIPTS IN ENGLAND . . . *Rx.*				4,276
TOTAL . *Rx.*				99,564

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1895 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT VII.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Barrack and Hospital Furniture, Bedding, etc.	542	535	339	1,416
Recoveries for damaged or deficient Barrack Furniture, Utensils, etc.	102	28	176	306
Value of Stores issued to other Departments	...	13	...	13
Miscellaneous	11	108	180	299
TOTAL . Rx.	655	684	695	2,034
RECEIPTS UNDER GRANT IX.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	1,948	1,264	251	3,463
Stoppages from Officers for Men in Hospitals	40	15	57	112
Recoveries from Officers at the Colaba (Officers') Sanitarium	...	...	140	140
Value of Stores issued to other Departments	7,520	7,044	8,400	22,964
Miscellaneous	914	323	269	1,506
TOTAL . Rx.	10,422	8,646	9,117	28,185
RECEIPTS UNDER GRANT X.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	118,386	16,260	24,871	159,517
Work executed in Manufacturing Departments	85	123	6	214
Value of Stores issued to other Departments	6,460	5,902	2,226	14,588
Hyderabad Contingent	...	4,250	463	4,713
Miscellaneous	3,339	1,098	1,700	6,137
TOTAL IN INDIA . Rx.	128,270	27,633	29,266	185,169
IN ENGLAND:				
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sales of unserviceable Military Stores, etc., Ordnance and Miscellaneous . . . . . £				6,501
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				5,409
TOTAL . Rx.				197,079
RECEIPTS UNDER GRANT XII.				
EDUCATION.				
Receipts for Damaged Library Books	2	...	...	2
Receipts from Schools, etc.	997	36	47	1,080
Miscellaneous	1	...	...	1
TOTAL . Rx.	1,000	36	47	1,083

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1895—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT XIII.				
SEA TRANSPORT CHARGES.				
Table Money	148	331	181	660
Passage Money	...	21	...	21
Recoveries of Table Money, etc., in H. M.'s Indian Troopships	177	43	689	909
TOTAL IN INDIA . Rx.	325	395	870	1,590
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, etc. £			46,549	
Passage of Officers and Troops:				
Recoveries on account of messing "			297	
				46,846
EXCHANGE ON RECEIPTS IN ENGLAND Rx.				38,975
TOTAL . Rx.				87,411
RECEIPTS UNDER GRANT XIV.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,461	1,635	307	7,403
Fines and Penalties	...	...	1	1
Camps of Exercise	...	116	1	117
Miscellaneous	9,386	386	1,409	11,181
TOTAL IN INDIA . Rx.	14,847	2,137	1,718	18,702
IN ENGLAND				
Rent of Land at Alexandria and Port Said belonging to the Indian Government, and proceeds of sale of old Building Material at Suez £				52
Exchange on receipts in England Rx.				43
TOTAL . Rx.				18,797
RECEIPTS UNDER GRANT XVI.				
REWARDS FOR MILITARY SERVICES.				
Decorations and Medals	1,957	110	23	2,090
RECEIPTS UNDER GRANT XVIII.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	...	21	...	21
RECEIPTS UNDER GRANT XIX.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	50,269	16,716	16,543	83,528
Artillery Charitable Fund Recoveries	...	...	8	8
TOTAL IN INDIA . Rx.	50,269	16,716	16,551	83,536
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions £				9,916
EXCHANGE ON RECEIPTS IN ENGLAND Rx.				8,250
TOTAL . Rx.				101,702
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	681,555	107,717	95,485	884,757
IN ENGLAND £				68,472
EXCHANGE Rx.				56,968
TOTAL . Rx.				1,010,197

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1895.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	26,645	12,554	15,736	54,935
Adjutant General's Department	29,015	9,650	10,754	49,419
Artillery Branch	10,120	3,247	2,286	15,653
Cavalry Branch	3,850	27	92	3,969
Musketry Inspection	15,593	4,871	6,249	26,713
Quarter Master General's Department	20,295	8,861	10,556	39,712
Quarter Master General's Department, Intelligence Branch	16,102	2,380	121	18,603
Gymnastic Instruction	1,881	248	1,696	3,825
Army Signalling	1,837	59	1,694	3,590
District Commands and Staff	90,671	52,274	49,379	192,324
Garrison and Station Staff	38,970	16,815	9,772	65,557
Hill Sanitaria	20,422	3,126	5,781	29,329
Miscellaneous Depôts	...	4,545	6,811	11,356
Staff of Local Forces	10,181	...	...	10,181
Expenditure in connection with the abolition of the Presidency Army System	238	...	16	254
Staff, Miscellaneous	266	...	...	266
TOTAL . Rx.	286,086	118,657	120,943	525,686
GRANT 2.				
ADMINISTRATIVE STAFF.				
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	8,079	3,623	4,958	16,660
Accountant General, Military Department	17,336	...	12	17,348
Controller of Military Accounts—				
Central Branch	15,440	5,567	5,671	26,678
Accounts Branch	8,314	2,570	3,466	14,350
Pay Branch	24,198	9,671	10,003	43,872
Commissariat Branch	18,925	6,237	8,596	33,758
Commissariat Branch, Rangoon	...	7,228	...	7,228
Ordnance and Clothing Branch	9,147	5,114	5,370	19,631
Circle Pay Offices	1	1,944	5,179	7,124
Pension Pay Offices and Pension Payments	1,254	7,094	1,954	10,302
Inspection, Special Duties and Probationers	5,106	1,507	1,214	7,827
Officers in charge, Treasure Chests	166	299	700	1,165
TOTAL . Rx.	107,966	50,854	47,123	205,943

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1895—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Artillery	620,187	192,848	273,651	1,086,686
Cavalry	298,025	97,973	48,179	444,177
Engineers	9,492	2,528	2,024	14,044
Sub-Marine Mining	2,983	4,875	9,439	17,297
Infantry	1,735,777	519,181	446,507	2,701,465
Invalid and Veteran Establishment	2,507	4,043	...	6,550
Staff Corps	15,096	4,663	4,839	24,598
General List, Cavalry	1,627	...	172	1,799
General List, Infantry	1,771	2,101	1,194	5,066
Unattached Officers	...	...	206	206
General Officers unemployed	1,388	1,391	...	2,779
Colonels' Allowances	1,356	*—4,633*	1,679	*—1,598*
Recruiting Rewards, etc.	589	*—34*	65	620
Kit Money for Recruits on Enlistment	342	42	9	393
Annual Grant-in-aid of Half-mounting	690	143	64	897
Hutting Money	597	21	452	1,070
Batta	919	719	246	1,884
Postage Charges	3,207	808	814	4,829
Incidental Expenses of a regimental nature	5,863	1,443	2,044	9,350
Purchase of Books and Periodicals	211	110	106	427
	2,702,627	828,222	791,690	4,322,539
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India—			£	
For the year 1894-95			778,250	
Less—Refund of overpayments for the year 1893-94			*14,950*	
			763,300	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office			1,079	
				764,379
Furlough Allowances of Officers of the Indian Service				230,851
Furlough Allowances of Officers of British Regiments serving in India				92,546
Advances to Regiments proceeding to India				5,560
Pay and Allowances during Voyage of Regiments returning from India				5,038
Outfit Allowance to Officers on promotion to commissioned rank				400
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				358
Pay and Allowances of Second Lieutenants on appointment				1,150
			£	1,100,282
EXCHANGE ON CHARGES IN ENGLAND			Rx.	915,417
			TOTAL EUROPEAN ARMY . Rx.	6,338,238
Native Army.				
Artillery	39,095	...	12,655	51,750
Body-Guard	5,984	3,003	4,582	13,569
Cavalry	958,344	68,622	261,302	1,288,268
Sappers and Miners	44,523	49,179	29,887	123,589
Sub-Marine Mining	646	948	1,505	3,099
Infantry	1,273,620	598,456	475,614	2,347,690
Recruiting Depôts	6,589	...	...	6,589
Hutting Money	11,253	6,963	3,970	22,186
Batta	1,989	16,976	3,708	22,673
Incidental Expenses of a regimental nature	3,754	1,624	1,506	6,884
Kit Money for Recruits on enlistment	18,278	7,695	7,981	33,954
Annual Grant-in-aid of Half-mounting	26,442	12,200	8,894	47,536
Postage Charges	2,366	722	785	3,873
Purchase of Books and Periodicals	...	5	12	17
Reserve Forces.				
Pay (including good-conduct pay) of the men of the Active Reserve	48,246	1,457	3,083	52,786
Pay (including good-conduct pay) of the men of the Garrison Reserve	357	111	47	515
Allowance for Road Expenses	1,261	8	54	1,323
TOTAL NATIVE ARMY. Rx.	2,442,747	767,969	815,585	4,026,301
TOTAL . INDIA	5,145,374	1,596,191	1,607,275	8,348,840
TOTAL . ENGLAND			£	1,100,282
TOTAL . EXCHANGE			Rx.	915,417
			TOTAL Rx.	10,364,539

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1895 —*continued*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	30,545	7,130	7,147	44,822
Executive Establishment—Supply and Transport	136,613	68,002	47,040	251,655
Ditto Ditto —Ambulance Transport	23,311	15,117	7,491	45,919
Subordinate Establishment	92,948	45,092	32,536	170,576
Khedda Establishments	8,934	...	...	8,934
Cattle Farm (Hissar)	3,449	...	...	3,449
Cattle Depôt (Hoonsoor)	...	829	...	829
Agent for Government Consignments, Calcutta	— *1,173*	...	...	— *1,173*
Supplies.				
Provisions for Europeans	393,263	153,369	136,975	683,607
Provisions for Natives	41,459	113,691	35,077	190,227
Compensation to Natives for dearness of Provisions	84,535	93,657	46,036	224,228
Compensation to Native Cavalry for dearness of Forage	2,338	...	20,402	22,740
Purchase of Reserve Stock	10,088	9,139	1,662	20,889
Malt Liquor purchased locally	344,549	800	11,413	356,762
Rum	5,774	...	636	6,410
Expenditure connected with Dairy Farms	2	80	610	692
Contingent Expenses	43	8	37	88
Services.				
Hire of Transport	23,158	17,564	4,012	44,734
Sea and Inland Water Charges	8,562	11,205	5,878	25,645
Railway Charges	252,654	41,943	78,932	373,529
Charges in connection with Grass Cultivation	53,610	659	240	54,509
Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	97,159	71,046	36,176	204,381
Purchase of Battery Bullocks and Elephants	...	...	9	9
Purchase and Repair of Gear for Battery Elephants and Bullocks	142	192	30	364
Regimental Equipment and Camp Contingencies	7,689	1,682	1,344	10,715
Implements, Godown Furniture, and Contingencies	23,311	4,621	2,487	30,419
Freight Charges of Stores from England	291	46	18	355
Khedda Charges	2,330	...	...	2,330
Cattle Farm (Hissar)	1,800	...	...	1,800
Cattle Depôt (Hoonsoor)	1	1,028	...	1,029
Reserve of Fodder	8,396	...	...	8,396
Miscellaneous	33,311	8,245	18,284	59,840
Transport Branch.				
Depôt and Regimental:				
Purchase of Animals	18,987	2,081	806	21,874
Feed of Animals	104,732	48,810	21,652	175,194
Feed and Keep of Reserve Mules with Regiments and Batteries	3,134	...	...	3,134
Permanent Hired Transport	14,392	...	1,006	15,398
Purchase and Repair of Gear, Carts, and Equipments	23,361	7,030	3,570	33,961
Rent and Repairs of Buildings	111	2	...	113
Miscellaneous (including Clothing)	18,683	3,410	1,311	23,404
Ambulance Transport:				
Purchase of Animals	32	...	...	32
Feed of Animals	403	176	...	579
Purchase and Repair of Doolies, Gear, Carts, and Equipment	2,118	1,102	1,173	4,393
Miscellaneous (including Clothing)	973	120	71	1,164
TOTAL IN INDIA . Rx.	1,876,018	727,876	524,061	3,127,955
IN ENGLAND:				
Stores for India:				
Commissariat . . . £				22,720
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				18,902
TOTAL . Rx.				3,169,577

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1895—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	3,438	...	7	3,445
Establishments (Depôts)	16,506	6,565	3,961	27,032
Veterinary Inspection	4,499	2,242	2,404	9,145
Station Veterinary Hospitals	18,970	7,821	7,814	34,605
Veterinary Schools	184	...	208	392
Remount Depôt, Garden Reach	2,490	...	120	2,610
Purchase of Remounts	79,343	24,648	28,531	132,522
Feed of Cattle and Remounts	17,396	4,903	4,666	26,965
Miscellaneous	26,798	5,109	6,568	38,475
TOTAL . Rx.	169,624	51,288	54,279	275,191
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Superintending Establishments	5,226	4,738	...	9,964
Manufacturing and Store Establishment	3,842	2,438	...	6,280
Clothing Supplies and Services, Factories	105,851	17,329	1,418	124,598
Clothing Supplies and Services, Regimental	23,114	5,359	5,205	33,678
Compensation in lieu of Clothing	11,608	14,537	8,051	34,196
TOTAL IN INDIA . Rx.	149,641	44,401	14,674	208,716
IN ENGLAND:				
Stores for India:				
Clothing . . . . . £				210,107
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				174,806
TOTAL . Rx.				593,629
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,118	50	4,168
Subordinate Establishments	35,632	15,840	3,862	55,334
Grants-in-aid of Cantonment Funds for Station Conservancy, etc.	11,139	5,172	407	16,718
Barrack Furniture	...	9,368	...	9,368
Barrack Bedding	27,778	3,785	18,374	49,937
Lighting Charges	23,432	6,112	5,648	35,192
Miscellaneous	44,412	7,180	7,280	58,872
TOTAL . Rx.	142,393	51,575	35,621	229,589
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	6,252	159	...	6,411
Judge Advocate General's Department, Circles	5,492	5,456	4,250	15,198
Miscellaneous	11,647	4,041	4,196	19,884
TOTAL . Rx.	23,391	9,656	8,446	41,493
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	11,310	5	113	11,428
Medical Establishments, Circle	...	6,743	6,789	13,532
Medical Establishments, Districts	260,238	95,910	93,373	449,521
Nursing Service	8,724	3,182	2,067	13,973
Army Hospital Corps	18,534	3,850	3,933	26,317
Medical Store Depôts	9,130	5,088	5,284	19,502
Followers' Hospitals	369	984	137	1,490
Medical Supplies	118,794	47,718	49,388	215,900
Miscellaneous	8,195	4,084	3,770	16,049
	435,294	167,564	164,854	767,712
Deduct—Value of Stores supplied to other Departments	*6,871*	*7,060*	*9,702*	*23,633*
TOTAL IN INDIA . Rx.	428,423	160,504	155,152	744,079
IN ENGLAND:			£	
Pay and Allowances of Surgeons on appointment, etc.			3,829	
Outfit allowance, travelling expenses, etc., of Lady Nurses			39	
Stores for India:				3,868
Medical				22,075
			£	25,943
EXCHANGE ON CHARGES IN ENGLAND			Rx.	21,584
			TOTAL . Rx.	791,606

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1895 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	27,730	6,442	6,380	40,552
Arsenals and Depôts	92,630	46,836	49,475	188,941
Manufacturing Establishments	123,450	21,336	53,910	198,696
Fort Armaments	5,836	1,249	3,552	10,637
Local supplies of Stores for Arsenals and Depôts	59,050	26,664	20,337	106,051
Local supplies for Manufacturing Establishments	128,073	10,701	37,745	176,519
Repair of Harness and Saddlery with Corps	1,357	384	452	2,193
Freight Charges of Stores from England	3,346	407	2,682	6,435
Freight Charges of Stores from Port to Port	409	2,374	3,441	6,224
Gymnasia Stores and Apparatus	196	52	95	343
Army Signalling Stores and Equipment	484	182	800	1,466
Expenditure for Annual Practice, Field Train and Field Telegraph Stores and equipment of the Corps of Sappers and Miners	2,905	2,441	2,458	7,804
Purchase and Repair of Camp Equipage	50,793	8,463	10,456	69,712
Purchase of Line Gear, etc.	8,888	9,927	7,201	26,016
Miscellaneous	12,898	4,376	5,480	22,754
	518,045	141,834	204,464	864,343
Deduct—Value of Stores supplied to other Departments	*11,635*	*10,263*	*14,325*	*36,223*
TOTAL IN INDIA . Rx.	506,410	131,571	190,139	828,120
IN ENGLAND:			£	
Pay and expenses of Military Officers on special duty			2,448	
Pay and expenses of Military Officers under technical instruction			2,642	
Further portion of the Reward to Lieut.-Col. Scott, R.E., in lieu of Royalty on Ordnance Telescopic Sights			833	
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure			1,720	
				7,643
Stores for India:				
Ordnance and Miscellaneous				323,141
			£	330,784
EXCHANGE ON CHARGES IN ENGLAND			Rx.	275,207
			TOTAL . Rx.	1,434,111
GRANT 11.				
ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	882	...	...	882
Chaplains to the Army (Roman Catholic)	16,354	5,499	5,479	27,332
TOTAL . Rx.	17,236	5,499	5,479	28,214
GRANT 12.				
EDUCATION.				
Army Schools (European Army)	6,204	2,423	2,513	11,140
Garrison Instruction	5,261	1,148	1,669	8,078
Lawrence Military Asylum	12,706	...	1,369	14,075
Lower Orphan Schools	442	...	...	442
Donations, etc., to Educational Institutions	1,749	10,676	438	12,863
TOTAL . Rx.	26,362	14,247	5,989	46,598

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1895 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	6,431	19,444	12,277	38,152
Her Majesty's Indian Troop Ships	167	36	23,357	23,560
Medical Comforts, etc., to Troops proceeding by Sea	698	246	778	1,722
TOTAL IN INDIA . Rx.	7,296	19,726	36,412	63,434
IN ENGLAND:			£	
Indian Troop Service			286,883	
Passage of Officers and Troops, otherwise than in Troop Ships			2,990	
				289,873
EXCHANGE ON CHARGES IN ENGLAND . Rx.				241,170
TOTAL . Rx.				594,477
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,626	...	1,626
Miscellaneous	409,865	41,455	22,621	473,941
TOTAL IN INDIA . Rx.	409,865	43,081	22,621	475,567
IN ENGLAND:			£	
Pay and Expenses of Military Officers studying the Russian language			1,601	
Prizes awarded in the International Competition for a design for a mule cart and incidental expenses			1,229	
Expenses attending the Committee on the Administration of Cantonment Regulations			89	
				2,919
EXCHANGE ON CHARGES IN ENGLAND . Rx.				2,429
TOTAL . Rx.				480,915
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	48,732	33,765	18,899	101,396
Capitation Grants	35,674	22,680	17,008	75,362
Volunteer Reserve Forces	1,396	167	71	1,634
Miscellaneous	2,496	1,842	1,331	5,669
TOTAL . Rx.	88,298	58,454	37,309	184,061
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	7	100	...	107
Victoria Cross	...	24	...	24
Annuities for Meritorious Services	45	20	...	65
Gratuities for Meritorious Services	...	17	...	17
Order of British India	3,730	952	784	5,466
Order of Merit	570	199	114	883
Annuities	137	59	59	255
Gratuities	296	138	106	540
Decorations and Medals	2,345	40	5	2,390
TOTAL IN INDIA . Rx.	7,130	1,549	1,068	9,747
IN ENGLAND:				
Cost of Medals			£	16
EXCHANGE ON CHARGES IN ENGLAND			Rx.	13
TOTAL . Rx.				9,776

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1895—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	38,992	37,460	21,883	98,335
Wound Pensions	351	276	114	741
Gratuities	598	...	—7	591
TOTAL IN INDIA . Rx.	39,941	37,736	21,990	99,667
IN ENGLAND:				
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
			£	
For the year 1894-95			430,674	
In settlement of the year 1893-94			1,389	
			432,063	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service			1,736,404	
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments			27,522	
Compassionate Allowances of Officers removed from the Service, &c.			2,040	
Pensions of Non-Commissioned Officers and Soldiers			10,859	
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"			728	
			£.	2,209,616
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,838,366
			TOTAL . Rx.	4,147,649
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	315,891	208,734	108,802	633,427
Gratuities	1,357	811	514	2,682
Family Pensions	29,458	28,740	10,520	68,718
TOTAL . Rx.	346,706	238,285	119,836	704,827
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	7,167	9,831	4,469	21,467
Artillery Charitable Fund	4	...	177	181
Indian Military Service Family Pensions	1,898	58	405	2,361
Compassionate Allowances	1,194	159	49	1,402
TOTAL IN INDIA . Rx.	10,263	10,048	5,100	25,411
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty			£ 10,109	
Pensions of Widows and Families of Officers, &c., of the Indian Service			63,030	
Indian Military Service Family Pensions, towards which the Officers subscribed			19,644	
			£.	92,783
EXCHANGE ON CHARGES IN ENGLAND			Rx.	77,194
			TOTAL . Rx.	195,388
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	30,996	14,876	16,127	61,999
Compassionate Allowances	886	3	183	1,072
Gratuities	365	120	202	687
TOTAL . Rx.	32,247	14,999	16,512	63,758
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	4,465	390	—487	4,368
Transfers between Military Departments	—172	...	...	—172
Unadjusted Expenditure charged to Advances	3,237	1,755	—124	4,868
TOTAL	7,530	2,145	—611	0,064
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,828,200	3,388,342	3,029,418	16,245,960
IN ENGLAND			£	4,285,043
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	3,565,088
			TOTAL . Rx.	24,096,091

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1894-95.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
European Army.												
Artillery	289	7,429	7,718	86	2,201	2,287	122	3,192	3,314	497	12,822	13,319
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*199	...	199	*44	...	44	*30	...	30	*273	...	273
Infantry	957	33,156	34,113	290	10,040	10,330	261	9,036	9,297	1,508	52,232	53,740
Invalid and Veteran Establishment	5	2	7	4	15	19	1	...	1	10	17	27
Staff Corps	*480	...	480	*191	...	191	*136	...	136	*807	...	807
General List, Cavalry	*10	...	10	*10	...	10	*5	...	5	*25	...	25
General List, Infantry	*33	...	33	*19	...	19	*8	...	8	*60	...	60
General Officers unemployed	17	...	17	10	...	10	2	...	2	29	...	29
Sub-Marine Mining	1	15	16	2	21	23	4	38	42	7	74	81
Total European Army	2,165	44,214	46,379	714	13,481	14,195	598	12,868	13,466	3,477	70,563	74,040
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	25	3,512	3,537	...	390	390	8	596	604	33	4,498	4,531
Body-Guard	2	120	122	2	3	(a)5	1	70	71	5	193	198
Cavalry	256	16,426	16,682	30	1,965	1,995	71	4,482	4,553	357	22,873	23,230
Sappers and Miners	52	1,317	1,369	57	1,530	1,587	33	837	870	142	3,684	3,826
Sub-Marine Mining	...	30	30	...	40	40	...	70	70	...	140	140
Infantry	608	62,266	62,874	288	28,001	28,289	234	22,416	22,650	1,130	112,683	113,813
Total Native Army	943	83,671	84,614	377	31,929	32,306	347	28,471	28,818	1,667	144,071	145,738
Total European and Native Army	3,108	127,885	130,993	1,091	45,410	46,501	945	41,339	42,284	5,144	214,634	219,778

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) The other rank and file of the Governor's Body-guard are included in the Strength of the Native Cavalry.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 217,867

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total. Expenditure.
Special Defence Works	65	Expenditure	188	...	217,867
				Total .	217,867

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS for, and to end of, the Year 1894-95.

	Amount of estimate.	Amount expended		
		To end of previous year.	During the year.	To end of the year.
INDIA.				
DIRECTOR-GENERAL OF MILITARY WORKS.				
COAST DEFENCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Aden Defences	364,382	307,494	9,437	316,931
Bombay „	389,044	390,117	9,004	399,121
Karachi „	176,237	174,558	989	175,547
Burma „	217,622	191,920	5,549	197,469
Bengal „	154,407	135,271	5,806	141,077
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden	16,186	15,003	7	15,010
TOTAL COAST DEFENCES	1,317,878	1,214,363	30,792	1,245,155
FRONTIER DEFENCES.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Water-supply, Jumrood	...	1	27	28
„ Defensible Serai and Road, Landi Kotal	26,325	22,860	2,484	25,344
„ Arsenal and Defensible position, Rawalpindi	220,559	192,446	14,507	206,953
Defensible position, Attock	98,022	78,565	10,470	89,035
Improving water-supply at Ghazi Ghât	808	720	...	720
Improvements to Ferozepore Arsenal Defences, etc.	44,523	43,363	...	43,363
Entrenched position and Block-houses for Railway Bridge at Sukkur	57,194	55,792	—811	54,981
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,853	...	1,853
New Defensible Post, including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab near Sher Shah	2,602	2,606	...	2,606
Bridge-head, Sher Shah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,754	132,845	—50	132,795
Sind-Peshin Railway Defences	9,311	7,944	...	7,944
Defensible position in front of Quetta	183,516	182,059	711	182,770
Storage of guns, ammunition and tramway, Quetta	5,622	5,299	...	5,299
Accommodation for Ordnance Establishment „	1,580	1,600	...	1,600
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,998	4,898	...	4,898
Chaman Post, Depôt for Stores, Magazine, &c.	21,422	21,296	...	21,296
Defences, Khojak Tunnel	15,245	15,108	...	15,108
Targets for Experiments at Pur	1,646	1,128	300	1,428
Communications, Peshin	203,508	203,115	...	203,115
Remodelling emplacements, Quetta	256	21	178	199
TOTAL FRONTIER DEFENCES	1,132,961	1,060,394	27,816	1,088,210
ARMAMENTS.				
Aden Defences	249,046	181,552	22,573	204,125
Other than for Aden—				
Coast Defences	1,338,876	1,417,334	121,166	1,538,500
Frontier Defences	493,811	96,730	5,552	102,282
TOTAL ARMAMENTS	2,081,733	1,695,616	149,291	1,844,907
TOTAL WORKS AND ARMAMENTS	4,532,572	3,970,373	207,899	4,178,272
Deduct—Chargeable to Ordinary Military Works Grant		(a) *150,409*	...	*150,409*
		3,819,964	207,899	4,027,863
ESTABLISHMENT		400,918	20,604	421,522
TOOLS AND PLANT		35,305	591	35,896
SUSPENSE		29,628	—21,061	8,567
PROFIT AND LOSS		106	...	106
TOTAL SPECIAL DEFENCE WORKS		4,285,921	208,033	4,493,954
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden		*89,503*	*1,080*	*90,583*
		4,196,418	206,953	4,403,371
Deduct further—Payments by Secretary of State brought to account in India		*1,207,030*	*76,218*	*1,373,248*
Exchange thereon		*581,104*	*634 13*	*644,517*
		1,878,134	*139,631*	*2,017,765*
NET OUTLAY IN INDIA		2,318,284	67,322	2,385,606
CHARGES IN ENGLAND—				
On moiety, Aden Defences		111,416	1,450	112,866
„ Armaments		1,046,144	80,726	1,223,276
„ Other Stores, etc., for India		96,406		
		1,253,966	82,176	1,336,142
EXCHANGE ON CHARGES IN ENGLAND		568,188	68,369	636,557
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		4,140,438	217,867	4,358,305

	Rx.
(a) Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
Rangoon „	16,118
Bengal „	2,108
Sukkur „	3,924
Ferozepore Arsenal	20,486
Defensible Post, Mooltan	41,187
	150,409

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section M.—Provincial.

Expenditure *Rx.* —*560,860.*

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	190	1,738,222		
	67	Local Balances	191	1,643,506		
	68	Provincial and Local Surpluses and Deficits	192	...	...	—*560,860*
		Total .			...	—*560,860*

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1895.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	122,864	710,865	3,115	836,844	808,633	10,455	819,088	17,756	...	105,108
Burma	357,206	1,747,980	7,797	2,112,983	2,028,041	55	2,028,096	84,887	...	272,319
Assam	116,709	617,008	...	733,717	597,029	47,401	644,430	89,287	...	27,422
Bengal	262,404	4,461,170	1,150	4,724,724	4,167,532	124,992	4,292,524	432,200	169,796	...
N.-W. Provinces and Oudh	470,524	3,175,001	242	3,645,767	3,120,069	221,161	3,341,230	304,537	...	165,987
Punjab	148,319	1,730,494	59,534	1,938,347	1,814,323	516	1,814,839	123,508	...	24,811
Madras	293,626	3,174,400	53,249	3,521,275	3,105,491	29,830	3,135,321	385,954	92,328	...
Bombay	402,565	4,024,908	18,027	4,445,500	4,062,711	82,696	4,145,407	300,093	...	102,472
TOTAL . Rx.	2,174,217	19,641,826	143,114	21,959,157	19,703,829	517,106	20,220,935	1,738,222	262,124	698,119

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1895.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	14,978	14,841	...	14,841	1,484	31,303	14,682	...	14,682	1,759	16,441	14,862	159	...
Central Provinces	83,521	104,893	(*a*) 10,586	115,479	7,497	206,497	129,321	(*a*)3,246	132,567	8,022	140,589	65,908	...	17,088
Burma	127,783	171,958	55	172,013	...	299,796	178,550	7,797	186,347	305	186,652	113,144	...	14,334
Assam	23,276	88,338	47,401	135,739	18,066	177,081	116,815	...	116,815	17,811	134,626	42,455	18,924	...
Bengal	309,332	599,192	124,992	724,184	234,312	1,267,828	727,307	1,150	728,457	225,704	954,161	313,667	...	4,273
N.-W. Provinces and Oudh	128,454	825,301	221,161	1,046,462	1,695	1,176,611	1,066,684	242	1,066,926	2,888	1,069,814	106,797	...	20,464
Punjab	197,388	434,824	(*b*)906	435,730	13,137	646,255	373,217	(*b*)59,924	433,141	4,598	437,739	208,516	2,589	...
Madras	363,060	1,127,543	(*c*)29,967	1,157,510	514,573	2,035,143	1,168,222	(*c*)53,386	1,221,608	412,299	1,633,907	401,236	...	64,098
Bombay	402,631	452,003	(*d*)114,748	566,751	4,188	973,570	542,952	(*d*) 50,079	593,031	3,618	596,649	376,921	...	26,280
TOTAL . Rx.	1,650,423	3,818,893	549,816	4,368,709	794,952	6,814,084	4,317,750	175,824	4,493,574	677,004	5,170,578	1,643,506	21,672	146,537

(*a*) Includes Rx. 131 on account of transfers from one Local Fund to another.
(*b*) „ Rx. 390 „ „ „ „
(*c*) „ Rx. 137 „ „ „ „
(*d*) „ Rx. 32,052 „ „ „ „

M.—Provincial Adjustment.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1895.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	159	159	...	...	...	159	...
Central Provinces	...	...	...	105,108	17,088	122,196	...	122,196
Burma	...	...	...	272,319	14,334	286,653	...	286,653
Assam	...	18,924	18,924	27,422	...	27,422	...	8,498
Bengal	169,796	...	169,796	...	4,273	4,273	165,523	...
N.-W. Provinces and Oudh	...	...	...	165,987	20,464	186,451	...	186,451
Punjab	...	2,589	2,589	24,811	...	24,811	...	22,222
Madras	92,328	...	92,328	...	64,098	64,098	28,230	...
Bombay	...	...	...	102,472	26,280	128,752	...	128,752
TOTAL . Rx.	262,124	21,672	283,796	698,119	146,537	844,656	193,912	754,772
							560,860	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 4,446,231.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	194	5,087,479	...	...
	70	State Railways—Construction . .	196	...	...	3,852,086
	70A	Detailed Account of East Indian Railway	198	388,239	...	...
	70B	„ „ Eastern Bengal Railway . .	199	60,268	...	...
	70C	„ „ Oudh and Rohilkhand Railway .	200	72,344	...	...
	70D	„ „ North-Western Railway . .	201	206,566	...	...
	70E	„ „ South Indian Railway . .	202	18,503	...	...
	71	Irrigation Works—Construction .	203	...	...	594,145
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	206	1,753,646	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs . . .	210	37·57	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	212	117,283	...	...
			Total .		...	4,446,231

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									No. of Items.
	RAILWAYS.				IRRIGATION.				Total. Construction.	
	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	*743,639	81,652	3,275,081	1,176,296	4,269	409	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,639,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	3,711,856	1,321,074	496,810	5,529,740	655,103	2,009	755	657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	70,184	772,021	359,214	1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	1,308,937	997,588	447,667	2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91 . .	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92 . .	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032	26
1892-93 . .	3,121,890	1,034,673	622,486	4,779,049	587,353	9,391	5,650	602,394	5,381,443	27
1893-94 . .	2,912,192	711,971	462,685	4,086,848	739,448	13,299	8,642	761,389	4,848,237	28
1894-95 . .	2,963,321	799,811	665,430	4,428,562	650,595	4,543	3,780	658,918	5,087,480	29
TOTAL .	56,734,053	21,789,594	6,640,939	85,164,586	26,791,360	3,063,367	488,677	30,343,404	115,507,990	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAY

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . *Rx.*	298,515	8,240	198,812	856,201
Deduct—Charged to Revenue *Rx.*	...	...	...	*1,070*
„ „ Famine *Rx.*	...	...	...	...
Net—India . . . *Rx.*	298,515	8,240	198,812	855,131
England . . . £	281,008	26,127	74,022	...
Exchange . . . *Rx.*	229,308	21,998	62,016	...
TOTAL . *Rx.*	808,831	56,365	334,850	855,131
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	...	...
England . . . £	...	...	...	...
Exchange . . . *Rx.*	...	...	...	...
TOTAL . *Rx.*	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — Charged against Revenue. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,107,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	..	20,018	*—5,755*	15,104	10,625	40,052	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,770	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,059	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,740	74,750	81,050	185,480	4,270,029	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,028	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,015	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,401	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,201	5,429,911
19	946,457	253,046	...	...	203,501	...	...	1,463,004	4,220,613	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	1,423,541	5,275,304	6,698,905	1,086,045	7,784,950
21	200,000	107,979	...	23,558	183,077	2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,070,886
24	...	71,457	...	14,700	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	59,324	*—4,812*	20,635	...	149,539	3,305,032	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032
27	984,469	60,793	...	*—106*	339,487	10,510	...	1,395,153	3,986,290	5,381,443	...	5,381,443
28	1,060,954	56,351	...	(*a*)12,423	73,903	(*b*)23,354	...	1,226,985	3,021,252	4,848,237	...	4,848,237
29	556,807	43,110	...	...	19,609	(*c*)21,603	...	641,249	4,446,231	5,087,480	...	5,087,480
	5,934,453	1,775,518	4,215,076	429,692	2,764,100	5,835,317	1,894,293	22,848,449	92,659,541	115,750,990	33,553,451	149,061,441

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
Rı,06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

(*a*) Survey outlay brought on to the construction account of the following railways—

	Rx.
Rutlam-Ujjain	859
North Western	1,213
Wazirabad-Lyallpur	3,867
Mari-Attock	6,257
Kotri-Rohri	227
	12,423

(*b*) Includes Rx. 5,206 on account of past outlay on the Fatehpur Branch, Lower Ganges Canal, now included in the category of Major Irrigation Works.

(*c*) Is made up thus

	Rx.
Bengal Canals	13,288
Madras ,,	281
Bombay ,,	8,094
	21,663

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1894-95.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
—8,637	107,546	627,848	864,121	10,675	2,963,321
...	...	...	*12,668*	*5,871*	*19,609*
...	...	...	*556,867*	...	*556,867*
—8,637	107,546	627,848	294,586	4,804	2,386,845
51,611	81 025	280,018	...	...	799,811
43,104	68,020	240,984	...	...	665,430
86,078	256,591	1,154,850	294,586	4,804	3,852,086
32,436	67,049	290,157	141,441	54,739	585,822
1,395	...	1,291	...	1,857	4,543
1,161	...	1,074	...	1,545	3,780
34,992	67,049	292,522	141,441	58,141	594,145

N.—Exp. not charged te Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Railways.	EXPENDITURE DURING THE YEAR.						
		Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	DEDUCT: *Receipts on Capital Account.*	DEDUCT: *Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET TOTAL.
India, General.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
East Indian	1	285,877	4,655	98,757	...	1,050	...	388,239
Rajputana-Malwa	2	77,980	...	26,024	...	...	...	104,004
Holkar	3	298	...	...	...	...	...	298
Godhra-Rutlam	4	277,846	12,334	...	...	166	106,877	183,137
Rutlam-Ujjain	5	4,245	2,235	567	...	...	...	7,047
Palanpur-Deesa	6	934	...	...	...	...	...	934
Bhopal	7	13,174	...	...	...	...	...	13,174
Store-keeper for State Railways	8	...	...	50,042	...	...	...	50,042
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	61,956	...	...	...	61,956
Central Provinces.								
Wardha Coal	10	...	...	...	...	...	...	...
Warora Colliery	11	—360	535	39,620	...	...	...	39,795
Umaria Colliery	12	3,838	...	461	...	...	...	4,299
Bilaspur-Etawah	13	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	14	17,838	...	...	...	...	5,567	12,271
Burma.								
Burma	15	38,399	—32	3,379	...	...	...	41,746
Mu Valley	16	280,996	47,132	...	...	819	34,205	293,104
Assam.								
Assam-Bengal Part I	17	125,314	...	...	...	...	8	125,306
Assam-Bengal Part II	18	528,692	...	201,133	...	...	...	729,825
Jorhat	19	470	...	357	...	...	...	827
Cherra-Companygunj	20	366	...	...	...	123	...	243
Bengal.								
Eastern Bengal system	21	61,415	37	...	...	63	1,121	60,268
Tirhoot	22	13,901	...	11,909	...	...	...	25,810
Ranaghat-Bhagwangola	23	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Cawnpore-Achnera	24	4,777	...	...	...	...	...	4,777
Oudh and Rohilkhand	25	39,343	13	49,567	...	16,579	...	72,344
Bareilly-Rampur-Moradabad	26	72,521	4,641	7,914	...	144	...	84,932
Lucknow-Bareilly	27	...	...	...	...	...	...	...
Cawnpore-Gogra	28	17,290	2,326	74,922	...	...	...	94,538
Punjab.								
Rewari-Ferozepore	29	4,809	...	...	...	...	...	4,809
North-Western	30	151,336	3,442	51,809	...	21	...	206,566
North-Western—Gradient improvements	31	107,650	6,453	...	...	157	9,931	104,015
Wazirabad-Lyallpur	32	16,502	1,210	32,732	...	...	...	50,444
Mushkaf-Bolan	33	609,883	35,198	...	...	1,541	35,590	607,950
Kotri-Rohri	34	17,456	4,563	72,649	...	2	...	94,666
Mari-Attock	35	66,180	7,038	12,238	...	113	...	85,343
Peshawar Railway Reserve Material	36	...	...	...	...	...	...	...
Frontier Railway Reserve Material	37	...	...	1,105	...	...	...	1,105
Petroleum Operations, Baluchistan	38	404	...	...	...	...	452	—48
Madras.								
South Indian	39	33,175	—10	...	...	5,707	8,955	18,503
East Coast (including Bezwada Extension)	40	747,837	37,086	29,727	...	415	...	815,135
Bezwada-Madras (Madras-Ennore Section)	41	16,217	580	261	...	...	...	17,058
Guntakal-Mysore Frontier	42	1,631	—107	...	...	...	767	757
Bellary-Kistna	43	...	...	...	...	...	...	...
Mayavaram-Mutupet	44	16,589	2,425	...	...	...	6,346	12,668
Vizagapatam-Raipur	45	...	...	...	...	...	...	...
Bombay.								
Dhond-Manmad	46	11,805	...	...	...	...	7,001	4,804
Hyderabad-Shadipalli	47	5,943	8	...	...	...	80	5,871
Southern Mahratta (Depreciation on works)	48	...	...	...	...	...	...	...
TOTAL CONSTRUCTION OF STATE RAILWAYS		3,672,571	172,662	827,129	...	26,900	216,900	4,428,562

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	19,609
	Famine Relief and Insurance	556,867
		3,852,086
Net—Charged to State Railways—Construction	India Rx.	2,386,845
	England £	799,811
	Exchange Rx	665,430
	TOTAL Rx	3,852,086

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1894-95.

TOTAL EXPENDITURE TO 31ST MARCH 1895.							No. of Railways.	REMARKS.
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.		
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
4,190,928	128,311	633,815	16,996	4,970,050	*1,002,055*	3,967,995	1	*See* Account No. 70A.
8,069,120	503,501	409,731	372,086	9,475,038	*16,332*	9,458,706	2	
1,160,021	135,405	...	17,410	1,312,830	*4,095*	1,308,741	3	
1,445,538	68,204	21,518	...	1,535,260	*825*	1,534,435	4	
5,104	2,235	567	...	7,906	...	7,906	5	
38,539	1,491	...	...	40,030	(*a*) *18,500*	21,530	6	(*a*) Contribution by the Palanpur Durbar.
227,405	...	...	...	227,405	*411*	(*b*) 226,994	7	(*b*) Represents amount contributed by the State for Construction Rx. 220,937 and Survey Charge Rx. 6,057.
2,596	...	52,382	...	54,978	*252*	54,726	8	
...	...	69,218	...	69,218	...	69,218	9	
438,472	45,259	...	19,092	502,823	*4,054*	498,769	10	
135,702	837	69,927	1,204	207,070	*181*	207,489	11	
88,311	6,628	8,887	6	103,832	*10*	103,822	12	
7,473	...	...	42	7,515	*1*	7,514	13	
65,704	...	...	...	65,704	*1*	65,703	14	
4,783,457	370,781	130,249	125,061	5,409,548	*17,100*	5,392,448	15	
1,727,856	256,558	107,200	...	2,091,614	*4,037*	2,087,577	16	
206,510	...	31	...	206,541	...	206,541	17	
528,092	...	201,133	...	729,825	...	729,825	18	
76,321	4,125	1,777	...	82,223	*313*	81,910	19	
67,895	10,785	...	...	78,680	*537*	78,143	20	
6,413,412	479,612	191,949	167,753	7,252,726	*124,694*	7,128,032	21	*See* Account No. 70B.
2,271,850	136,556	46,427	78,469	2,533,302	*9,129*	2,524,173	22	
27,703	2,568	...	...	30,271	*27*	30,244	23	
1,075,045	61,944	...	36,548	1,173,537	*6,231*	1,167,306	24	
433,297	12,444	263,902	...	709,643	*346,814*	362,829	25	*See* Account No. 70C.
683,041	33,942	31,690	...	749,273	*918*	748,355	26	
478,221	30,058	...	4,215	513,094	*980*	512,114	27	
17,290	2,326	74,922	...	94,538	...	94,538	28	
1,133,989	73,611	...	80,939	1,288,539	*947*	1,287,592	29	
27,230,072	1,855,538	1,154,176	945,588	31,185,374	*733,892*	30,451,482	30	*See* Account No. 70D.
703,675	36,815	638	...	741,128	*300*	740,828	31	
20,369	1,210	32,732	...	54,311	...	54,311	32	
1,489,176	104,555	30,582	...	1,624,313	*3,694*	1,620,619	33	
17,683	4,563	72,649	...	94,895	*2*	94,893	34	
408,666	35,228	30,733	...	474,627	*414*	474,213	35	
...	...	36,776	...	36,776	...	36,776	36	
...	3,338	392,680	40,884	436,902	*2*	436,900	37	
10,485	...	1,935	...	12,420	*1*	12,419	38	
2,503,444	225,444	250,829	24,236	3,003,953	*392,643*	2,611,310	39	*See* Account No. 70E.
4,223,623	318,624	250,622	...	4,792,869	*5,094*	4,787,775	40	
16,217	580	261	...	17,058	...	17,058	41	
525,039	61,533	...	...	586,572	*5*	586,567	42	
1,130,357	157,354	322,934	49,109	1,659,754	*2,001*	1,657,753	43	
213,520	26,164	153	...	239,837	...	239,837	44	
24,505	...	...	...	24,505	*1*	24,504	45	
981,075	77,580	108	65,699	1,124,462	*1,572*	1,122,890	46	
163,509	11,752	1,315	...	176,576	*7*	176,569	47	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	48	
75,495,685	5,355,206	4,967,710	2,066,088	87,884,689	*2,720,103*	85,164,586		
						6,498,043		
						6,021,064		
						72,645,479		
						45,879,712		
						20,407,881		
						6,357,886		
						72,645,479		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1894-95.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total		...	12,043,440	12,043,440
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	„	8	18,794	18,802
Land	„	17,454	110,772	128,226
Formation	„	12,323	141,832	154,155
Bridge-work	„	25,135	562,932	588,067
Fencing	„	5,426	43,646	49,072
Ballast and Permanent-way	„	74,028	1,234,289	1,308,317
Stations and Buildings	„	27,968	637,720	665,688
Plant	„	9,936	116,249	126,185
Ferries, etc.	„	8,592	59,458	68,050
Rolling-stock	„	101,586	631,376	732,962
General Charges	„	4,655	123,656	128,311
Suspense Accounts	„	98,757	535,058	633,815
Exchange	„	...	16,996	16,996
Collieries Block	„	3,421	83,456	86,877
Total Debt and Capital Outlay of the Line	Rx.	389,289	16,624,201	17,013,490
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*82,217*	*82,217*
(2) Stores made over to the new Undertaking	„	...	*766,534*	*766,534*
(3) Sale-proceeds of surplus stores and dismantled buildings	„	*1,050*	*152,254*	*153,304*
Total Deductions	*Rx.*	*1,050*	*1,001,005*	*1,002,055*
Capital Outlay	Rx.	388,239	15,623,196	16,011,435
Deduct—Charged in England	£	...	*12,032,765*	*12,032,765*
Net Outlay in India	Rx.	388,239	3,590,431	3,978,670

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1894-95.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	30	46,099	46,129
Land	„	3,062	409,649	412,711
Formation	„	2,902	499,641	502,543
Bridge-work	„	3,975	1,071,684	1,075,659
Fencing	„	627	156,987	157,614
Ballast and Permanent-way	„	9,695	1,950,383	1,960,078
Stations and Buildings	„	20,363	908,193	928,556
Plant	„	5,085	176,284	181,369
Ferries, etc.	„	—*1,148*	141,019	139,871
Rolling-stock	„	16,824	949,610	966,434
General Charges	„	37	479,575	479,612
Suspense Accounts	„	—*1,121*	193,070	191,949
Exchange	„	...	167,753	167,753
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	60,331	8,762,179	8,822,510
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Receipts on Capital Account	„	*63*	*51,843*	*51,906*
Total Deductions	*Rx.*	*63*	*124,631*	*124,694*
CAPITAL OUTLAY	Rx.	60,268	8,637,548	8,697,816*
Deduct—CHARGED IN ENGLAND	£	*51,611*	*3,639,230*	*3,690,841*
NET OUTLAY IN INDIA	Rx.	8,657	4,998,318	5,006,975

* The following lines comprise the Eastern Bengal system:—

	Rx.
Eastern Bengal, to close of 1892-93	3,936,898
Northern „ do. do.	2,428,222
Dacca. do. do.	670,049
Assam-Behar do. do.	1,266,565
Kaunia-Dhurla do. do.	97,251
Barsoi-Kissengunge do.	133,019
Combined outlay of the system for 1893-94 and 1894-95	165,812
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	8,697,816

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1894-95.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase . . . . . £	...	1,885,000	1,885,000
Purchase of the property of the Company . . . . . £	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase . . . . . £	...	3,415,000	3,415,000
TOTAL . £		10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses . . . . . Rx.	...	5,009	5,009
Land . . . . . „	—290	1,500	1,210
Formation . . . . . „	109	14,577	14,686
Bridge-work . . . . . „	5,168	44,414	49,582
Fencing . . . . . „	3,718	18,597	22,315
Ballast and Permanent-way . . . . . „	11,110	168,185	179,295
Stations and Buildings . . . . . „	8,697	89,260	97,957
Plant . . . . . „	4,140	—8,581	—4,441
Rolling-stock . . . . . „	6,691	60,993	67,684
General Charges . . . . . „	13	12,431	12,444
Suspense Accounts . . . . . „	49,567	214,335	263,902
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	88,923	10,956,769	11,045,692
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores and Cash made over to the new Undertaking . . Rx.	...	*330,205*	*330,205*
(2) Other Receipts on Capital Account . . . . . „	*16,579*	*30*	*16,609*
Total Deductions . *Rx.*	*16,579*	*330,235*	*346,814*
CAPITAL OUTLAY . Rx.	72,344	10,626,534	10,698,878*
Deduct—CHARGED IN ENGLAND . . . . . £	*58,782*	*10,633,845*	*10,692,627*
NET OUTLAY IN INDIA . Rx.	13,562	—7,311	6,251

* Outlay on the Oudh and Rohilkhand Railway to close of 1893-94 . . . . . ₹ 10,380,725
„ Lucknow-Rae Bareli Section, to close of 1893-94 245,809
Combined outlay during 1894-95 72,344
TOTAL . 10,698,878

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1894-95.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of Annuity : . . £	...	4,911,621	4,911,621
TOTAL . £	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1885 . . . . . Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses . . . . . „	262	308,567	308,829
Land . . . . . „	79	229,740	229,819
Formation . . . . . „	26,897	4,244,634	4,271,531
Bridge-work . . . . . „	33,533	7,111,368	7,144,901
Fencing, etc. . . . . „	8,884	338,252	347,136
Ballast and Permanent-way . . . . . „	37,718	7,747,692	7,785,410
Stations and Buildings . . . . . „	36,208	2,352,359	2,388,567
Plant . . . . . „	304	795,964	796,268
Ferries . . . . . „	—50	62,100	62,050
Rolling-stock . . . . . „	7,501	3,585,128	3,592,629
General Charges . . . . . „	3,442	1,852,096	1,855,538
Electric Telegraph . . . . . „	...	15,885	15,885
Suspense Accounts . . . . . „	51,809	1,102,367	1,154,176
Exchange . . . . . „	...	945,588	945,588
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	206,587	35,890,408	36,096,995
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Cash Deposits, etc., made over to the new Undertaking . . . Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking . . . . . „			
(3) Other receipts on Capital Account . . . . . „	*21*	*250,206*	*250,227*
Total Deductions . Rx.	*21*	*733,871*	*733,892*
CAPITAL OUTLAY . Rx.	206,566	35,156,537	35,363,103*
Deduct—CHARGED IN ENGLAND . . . . . £	*144,291*	*12,755,713*	*12,900,004*
NET OUTLAY IN INDIA . Rx.	62,275	22,400,824	22,463,099

* The following lines comprise the North-Western system:—

	Rx.
Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	287,047
Indus Valley Railway, to close of 1884-85	7,591,163
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section, ditto	1,413,143
„ Darwaza-Quetta Section, to close of 1887-88	253,305
Sind-Sagar, Eastern Section, ditto	214,942
Bolan temporary line ditto	268,651
Sutlej Bridge (Ferozepore), to close of 1887-88	523,875
Ferozepore Tramway . ditto	13,372
Sind-Pishin, Main Line, to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Chenab Bridge, to close of 1890-91	398,282
Jammu-Kashmir, ditto	26,572
Mianwali-Mari, Branch, to close of 1891-92	116,028
Chaman Extension, . . ditto	1,540,890
Amritsar-Pathankote, . ditto	561,034
Combined Outlay on the North-Western system from 1885-86 to 1894-95	2,505,871
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	35,363,103

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of the Year 1894-95.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	...	47,945	47,945
Land	„	858	38,476	39,334
Formation	„	1,348	303,442	304,790
Bridge-work	„	5,893	640,938	646,831
Fencing	„	157	23,015	23,172
Ballast and Permanent-way	„	—4,747	660,347	655,600
Stations and Buildings	„	12,685	192,800	205,485
Plant	„	1,402	42,639	44,041
Rolling-stock	„	15,574	518,868	534,442
General Charges	„	—10	225,454	225,444
Electric Telegraph	„	5	1,799	1,804
Suspense Accounts	„	—8,955	259,784	250,829
Exchange	„	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	24,210	7,672,300	7,696,510
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*341,485*	*341,485*
(2) Other Receipts on Capital Account	„	*5,707*	*45,451*	*51,158*
Total Deductions	*Rx.*	*5,707*	*386,936*	*392,643*
CAPITAL OUTLAY	Rx.	18,503	7,285,364	7,303,867
Deduct—CHARGED IN ENGLAND	£	...	*5,364,149*	*5,364,149*
NET OUTLAY IN INDIA	Rx.	18,503	1,921,215	1,939,718

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the Year ended 31st March 1895.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1895.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Bengal.															
Orissa Project	26,313	5,511	2,543	—*603*	33,764	*4*	33,760	1,863,899	463,781	206,540	14,027	26,803	2,575,050	*8,624*	2,566,426
Midnapore Canal	...	...	...	...	...	...	...	535,390	192,532	91,895	...	9,480	829,287	*3,156*	826,131
Tidal Canal	8,158	1,874	600	...	10,632	...	10,632	166,221	55,199	13,300	...	2,279	236,999	*93*	236,906
Sone Project	2,419	555	3,004	—*2,090*	3,888	...	3,888	1,874,582	520,287	225,909	10,845	5,224	2,636,847	*37,444*	2,599,403
	36,890	7,940	6,147	—*2,693*	48,284	*4*	48,280	4,440,092	1,231,799	537,634	24,872	43,786	6,278,183	*49,317*	6,228,866
Less—Ordinary Outlay	*10,317*	*2,370*	*601*	...	*13,288*	...	*13,288*	*45,151*	*11,535*	*9,178*	...	...	*65,864*	*1*	*65,863*
TOTAL	26,573	5,570	5,546	—*2,693*	34,996	*4*	34,992	4,394,941	1,220,264	528,456	24,872	43,786	6,212,319	*49,316*	6,163,003
N.-W. Provinces and Oudh.															
Ganges Canal	21,707	4,810	314	1,548	28,379	*7*	28,372	2,342,772	386,063	25,304	16,311	9	2,770,459	*16,476*	2,753,983
Lower Ganges Canal	18,353	4,169	—*1,233*	1,603	22,892	*20*	22,872	2,512,411	496,770	195,460	30,160	962	3,235,709	*40,631*	3,195,138
Agra Canal	6,153	1,384	90	1,959	9,586	...	9,586	680,554	150,438	33,849	7,110	99	872,050	*4,788*	867,262
Eastern Jumna Canal	3,402	780	1,461	—*33*	5,610	...	5,610	273,311	53,033	4,340	3,920	...	334,604	*68*	334,536
Fatehpur Branch, Lower Ganges Canal	23	360	141	85	609	...	609	1,804	3,785	141	85	...	5,815	...	5,815
TOTAL	49,638	11,503	773	5,162	67,076	*27*	67,049	5,810,852	1,090,089	259,100	57,586	1,070	7,218,697	*61,963*	7,156,734
Punjab.															
Western Jumna Canal	18,624	4,270	281	2,831	26,006	...	26,006	861,217	234,242	12,718	9,977	...	1,118,154	*1,028*	1,117,126
„ Sirsa Branch	53,165	12,127	586	—*945*	64,933	...	64,933	295,778	70,527	8,045	7,299	...	381,649	*167*	381,482
Bari Doáb Canal	30,695	6,049	461	—*1,847*	35,358	...	35,358	1,338,932	299,254	51,476	6,197	...	1,695,859	*1,696*	1,694,163
Sirhind Canal	9,387	2,278	5,169	—*7,503*	9,331	...	9,331	2,571,765	769,378	332,094	20,386	274	3,693,897	*17,613*	3,676,284
Lower Sohag and Para Canal	...	...	...	26	26	...	26	50,970	15,167	682	476	...	67,295	*8*	67,287
Chenab Canal	142,935	29,827	2,119	—*3,931*	170,950	*98*	170,852	1,172,771	203,777	44,957	37,800	...	1,459,305	*978*	1,458,327
Sidhnai „	3,723	1,012	175	—*1,020*	3,890	...	3,890	72,084	21,722	2,416	2,652	...	98,874	*22*	98,852
Jhelum „	38	10	1	...	49	...	49	242	768	7	...	...	1,017	...	1,017
	258,567	55,573	8,792	—*12,389*	310,543	*98*	310,445	6,363,759	1,614,835	452,395	84,787	274	8,516,050	*21,512*	8,494,538
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals and ordinary outlay on other works	*12,494*	*3,908*	*1,994*	—*473*	*17,923*	...	(a)*17,923*	*1,032,053*	*349,048*	*123,009*	*3,650*	...	*1,507,760*	*6,902*	*1,500,858*
TOTAL	246,073	51,665	6,798	—*11,916*	292,620	*98*	292,522	5,331,706	1,265,787	329,386	81,137	274	7,008,290	*14,610*	6,993,680
Carried forward	322,284	68,738	13,117	—*9,447*	394,692	*129*	394,563	15,537,499	3,576,140	1,116,942	163,595	45,130	20,439,306	*125,889*	20,313,417

(a) Consists of the following expenditure:—
Contributional Outlay, Sirhind Canal . . . . . *Rx.* 5,571
„ „ Sirsa Canal . . . . . „ 12,352
TOTAL . Rx. 17,923

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1895—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1895.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	322,284	68,738	13,117	—9,447	394,692	129	394,563	15,537,499	3,576,140	1,116,942	163,595	45,130	20,439,306	125,889	20,313,417
Madras.															
Godávári Delta System	436	77	...	...	513	...	513	806,240	197,128	88,096	...	498	1,091,962	93	1,091,869
Kistna Delta System	32,170	7,149	1,459	...	40,778	...	40,778	831,917	197,409	54,586	...	993	1,084,905	1,519	1,083,386
Pennér Anicut System	127	...	...	...	127	...	127	129,110	31,849	2,786	...	...	163,745	1	163,744
Cauvery Delta System	531	122	...	...	653	...	653	131,335	30,871	3,941	...	125	166,272	198	166,074
Srivaikuntham System	303	69	...	...	372		372	105,808	29,188	1,053	...	...	136,049	37	136,012
Sangam System	2,621	488	—10	...	3,099		3,099	248,867	49,265	11,651	...	17	309,800	5	309,795
Kurnool Canal	228	53	...	...	281	80	201	1,782,647	1,005	...	...	408,091	2,191,743	22,373	2,169,370
Barúr Tank Project	...	...	...	...	...	...	..	31,721	7,291	688	...	...	39,700	2	39,698
Periyár Project	70,592	15,964	9,723	—81	96,198	219	95,979	538,553	119,259	78,999	...	...	736,811	1,207	735,604
	107,008	23,922	11,172	—81	142,021	299	141,722	4,606,198	663,265	241,800	...	409,724	5,920,987	25,435	5,895,552
Less—Outlay on Kurnool Canal (Patha Cuddapah Tank Project) charged to minor works.	228	53	...	...	281	...	281	4,433	1,005	...	...	...	5,438	...	5,438
Total	106,780	23,869	11,172	—81	141,740	299	141,441	4,601,765	662,260	241,800	...	409,724	5,915,549	25,435	5,890,114
Bombay.															
Desert Canal	200	46	...	...	246	...	246	99,028	22,152	1,428	...	...	122,608	4	122,604
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	2	162,561
Eastern Nara Works	26,721	5,195	64	...	31,980	...	31,980	485,184	117,201	4,982	1,801	...	609,168	18	609,150
Hathmati Canal	...	...	...	...	...	...	...	38,363	9,952	906	...	...	49,221	129	49,092
Pravara River Works—Lakh Canal	51	...	...	...	51	...	51	26,451	6,866	1,948	...	...	35,265	20	35,245
Kádvá River Works	...	...	...	...	...	...	...	53,797	13,897	1,697	...	...	69,391	14	69,377
Krishna Canal	21	4	...	...	25	...	25	67,466	14,221	168	...	...	81,855	...	81,855
Lower Panjhra River Works	43	9	...	...	52	...	52	36,216	7,370	323	...	...	43,909	4	43,905
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	119	122,812
Mutha Canals	6,722	1,345	—70	...	7,997	6	7,991	524,797	96,985	11,675	...	...	633,457	1,223	632,234
Unharwah Canal	7,641	1,758	77	...	9,476	...	9,476	47,705	10,000	195	...	...	57,900	...	57,900
Jamroo Canal	4,216	5,958	8,036	—1,789	16,421	7	16,414	4,216	5,958	8,036	—1,789	...	16,421	7	16,414
Total	45,615	14,315	8,107	—1,789	66,248	13	66,235	1,623,038	348,843	32,796	12	...	2,004,689	1,540	2,003,149
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	474,679	106,922	32,396	-11,317	602,680	441	602,239	21,762,302	4,587,243	1,391,538	163,696	454,859	28,359,638	152,864	28,206,774
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	6,816	1,354	—70	...	8,100	6	8,094	...	...	...	...	...	...	...	5,469,005
GRAND TOTAL	467,863	105,568	32,466	-11,317	594,580	435	594,145	...	...	...	...	...	...	...	22,737,769
Divisible under—															
India							Rx. 585,822							Rx.	19,194,281
England							£ 4,543							£	3,057,844
Exchange							Rx. 3,780							Rx.	485,644

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1894-95.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557 *Less* Capital deposited by New Company . . „ 1,000,000	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total . £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA

PARTICULARS.	BUILDINGS AND ROADS.					RAJPUTANA.			No. of Items.
	Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.									
Chief Engineer and Secretariat.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Director-General and Assistants	8,550	...	...	...	...	...	...	...	1
Chief Engineer and Assistants	1,307	...	...	...	...	...	...	...	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	3
Office Establishment	6,546	...	...	...	...	...	...	...	4
Accountants	15	...	...	...	...	...	...	...	5
Travelling Allowances	463	...	...	...	...	...	...	...	6
Office Expenses	1,392	...	...	...	...	...	...	...	7
Presidency and Local Allowances	4	...	...	...	...	...	...	...	8
Presidency House-rent	...	...	...	...	...	...	...	...	9
TOTAL . Rx.	18,277	...	...	...	...	...	...	...	10
Superintending Engineers.									
Superintending Engineers and Assistants	22,264	...	...	...	...	1,961	...	1,961	11
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	12
Office and Petty Establishments	7,058	...	107	...	...	1,266	...	1,266	13
Travelling Allowances	1,915	...	6	...	...	333	...	333	14
Office Expenses	2,133	...	21	...	...	254	...	254	15
Presidency and Local Allowances	267	...	...	...	...	...	...	...	16
Presidency House-rent	...	...	...	...	...	...	...	...	17
TOTAL . Rx.	33,637	...	134	...	...	3,814	...	3,814	18
TOTAL DIRECTION . Rx.	51,914	...	134	...	...	3,814	...	3,814	19
CONSTRUCTION.									
Engineer Establishment	82,549	3,329	1,416	...	...	2,321	...	2,321	20
Upper Subordinates	33,389	1,169	630	...	972	1,052	...	1,052	21
Lower Subordinates	9,534	862	205	...	...	574	...	574	22
Petty Establishment	8,311	407	44	...	...	80	...	80	23
Office ditto	27,288	952	576	...	...	951	...	951	24
Medical ditto	...	...	...	...	...	...	...	...	25
Accountants	6,381	414	240	...	...	462	...	462	26
Presidency and Local Allowances	4,935	...	...	...	...	...	...	...	27
Travelling Allowances	16,161	1,285	672	...	...	640	...	640	28
Presidency House-rent	478	...	...	...	...	...	...	...	29
Office Expenses	7,804	225	106	...	...	226	...	226	30
Special Charges and Allowances	...	...	...	...	...	...	...	...	31
Boat-bridges and Ferries Establishment	...	...	...	...	...	...	...	...	32
Contribution to Canal Establishment in Ferozepore District	...	...	...	...	...	...	...	...	33
District Boards Establishment	...	...	...	...	...	...	...	...	34
TOTAL CONSTRUCTION . Rx.	196,830	8,643	3,889	...	972	6,306	...	6,306	35
ACCOUNTS.									
Examiners, Deputies and Assistants	4,106	...	...	...	...	1,674	...	1,674	36
Accountants	3,621	...	200	...	...	301	...	301	37
Office Establishment	4,057	...	...	...	...	696	...	696	38
Travelling Allowances	641	...	...	...	...	95	...	95	39
Office Expenses	386	...	...	...	...	151	...	151	40
Presidency and Local Allowances	...	...	...	...	...	...	...	...	41
Presidency House-rent	...	...	...	...	...	...	...	...	42
TOTAL ACCOUNTS . Rx.	12,811	...	200	...	...	2,917	...	2,917	43
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	...	...	...	...	...	...	...	...	44
COLLECTION OF REVENUE	...	...	...	...	...	...	99	99	45
NAVIGATION ESTABLISHMENTS, &C.	...	...	...	...	...	...	...	...	46
SPECIAL ESTABLISHMENT	...	...	...	...	...	...	...	...	47
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	...	...	...	...	...	...	...	...	48
BARRACK DEPARTMENT	19,014	...	...	...	...	...	...	...	49
THOMASON COLLEGE AND ROORKEE WORKSHOPS	...	...	...	...	...	...	...	...	50
TOLLS	...	...	...	...	...	...	...	...	51
TOTAL AMOUNT AUDITED . Rx.	280,569	8,643	4,223	...	972	13,037	99	13,136	52
Add—Charges by other Branches and Departments, &c.	1,133	3,374	—33	158	...	6	2,249	2,255	53
TOTAL . Rx.	281,702	12,017	4,190	158	972	13,043	2,348	15,391	54
Deduct—Charges to other Branches and Departments, &c.	*28,358*	*2,409*	*—23*	...	...	*5,904*	...	*5,904*	55
GRAND TOTAL . Rx.	253,344	9,608	4,213	158	972	7,139	2,348	9,487	56

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1895.

Railways.)

No. of Items.	GENERAL.						CENTRAL PROVINCES.	BURMA.						ASSAM.	CARRIED FORWARD.		
	BALUCHISTAN.			TOTAL.				UPPER.			LOWER.						
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	8,550	...	8,550	4,975	...	...	...	...	...	...	...	13,525	...	13,525
2	...	...	...	1,307	...	1,307	...	...	...	...	6,480	...	6,480	...	7,787	...	7,787
3	...	...	...	...	...	...	51	...	...	...	...	...	...	...	51	...	51
4	...	...	...	6,546	...	6,546	2,609	...	...	...	5,271	...	5,271	...	14,426	...	14,426
5	...	...	...	15	...	15	...	...	...	...	...	...	...	...	15	...	15
6	...	...	...	463	...	463	433	...	...	...	61	...	61	...	957	...	957
7	...	...	...	1,392	...	1,392	881	...	...	...	441	...	441	...	2,714	...	2,714
8	...	...	...	4	...	4	...	...	...	...	207	...	207	...	211	...	211
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	...	...	...	18,277	...	18,277	8,949	...	...	...	12,460	...	12,460	...	39,686	...	39,686
11	...	...	...	24,225	...	24,225	...	8,377	...	8,377	6,293	...	6,293	4,921	43,816	...	43,816
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	8,431	...	8,431	...	3,771	...	3,771	2,680	...	2,680	2,364	17,246	...	17,246
14	...	...	...	2,254	...	2,254	...	610	...	610	499	...	499	435	3,798	...	3,798
15	...	...	...	2,408	...	2,408	...	662	...	662	364	...	364	304	3,738	...	3,738
16	...	...	...	267	...	207	...	419	...	419	250	...	250	185	1,121	...	1,121
17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18.	...	...	...	37,585	...	37,585	...	13,839	...	13,839	10,086	...	10,086	8,209	69,719	...	69,719
19	...	...	...	55,862	...	55,862	8,949	13,839	...	13,839	22,546	...	22,546	8,209	109,405	...	109,405
20	...	...	...	89,615	...	89,615	13,210	29,633	...	29,633	19,644	...	19,644	14,407	166,509	...	166,509
21	...	...	...	37,212	...	37,212	5,009	10,996	...	10,996	11,386	...	11,386	8,157	72,760	...	72,760
22	...	...	...	11,175	...	11,175	2,154	2,771	...	2,771	2,182	...	2,182	1,992	20,274	...	20,274
23	...	...	...	8,842	...	8,842	307	232	...	232	403	...	403	1,836	11,620	...	11,620
24	...	...	...	29,767	...	29,767	4,278	12,068	...	12,068	7,020	...	7,020	6,561	59,694	...	59,694
25	...	...	...	...	...	...	30	113	...	113	...	...	...	...	143	...	143
26	...	...	...	7,497	...	7,497	1,610	2,967	...	2,967	1,933	...	1,933	1,554	15,567	...	15,567
27	...	...	...	4,935	...	4,935	...	8,609	...	8,609	4,864	...	4,864	3,544	21,952	...	21,952
28	...	...	...	18,758	...	18,758	3,532	9,264	...	9,264	6,312	...	6,312	5,021	43,487	...	43,487
29	...	...	...	478	...	478	...	...	...	...	...	...	...	...	478	...	478
30	...	...	...	8,361	..	8,361	1,085	2,801	...	2,801	1,643	...	1,643	1,584	15,474	...	15,474
31	...	...	...	...	...	...	...	...	...	...	...	...	...	1,488	1,488	...	1,488
32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
34	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
35	...	...	...	216,640	...	216,640	31,221	79,454	...	79,454	55,387	...	55,387	46,744	429,446	...	429,446
36	...	...	...	5,780	...	5,780	721	...	...	...	3,112	...	3,112	2,568	12,181	...	12,181
37	...	...	...	4,122	...	4,122	437	...	...	...	3,658	...	3,658	1,081	9,298	...	9,298
38	...	...	...	4,753	...	4,753	1,462	...	...	...	4,525	...	4,525	1,391	12,131	...	12,131
39	...	...	...	736	...	736	98	...	...	...	556	...	556	143	1,533	...	1,533
40	...	...	...	537	...	537	144	...	...	...	320	...	320	151	1,152	...	1,152
41	...	...	...	...	...	...	...	...	...	...	1,006	...	1,006	343	1,349	...	1,349
42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
43	...	...	...	15,928	...	15,928	2,862	...	...	...	13,177	...	13,177	5,677	37,644	...	37,644
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45	...	477	477	...	576	576	...	...	...	...	...	585	585	...	...	1,161	1,161
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	...	...	19,014	...	19,014	...	...	...	...	...	...	...	...	19,014	...	19,014
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
52	...	477	477	307,444	576	308,020	43,032	93,293	...	93,293	91,110	585	91,695	60,630	595,509	1,161	596,670
53	6,657	23	6,680	11,295	2,272	13,567	—26	35,293	22,487	57,780	—55	10,585	10,530	256	46,763	35,344	82,107
54	6,657	500	7,157	318,739	2,848	321,587	43,006	128,586	22,487	151,073	91,055	11,170	102,225	60,886	642,272	36,505	678,777
55	*22*	...	*22*	*36,670*	...	*36,670*	*1,031*	*45,160*	...	*45,160*	*25,154*	*8*	*25,162*	*2,610*	*110,625*	*8*	*110,633*
56	6,635	500	7,135	282,069	2,848	284,917	41,975	83,426	22,487	105,913	65,901	11,162	77,063	58,276	531,647	36,497	568,144

N.—Exp. not charged to Revenue.

No. 73.—Detailed Account of Expenditure on Establishments

(Excluding

Particulars.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
DIRECTION.										
Chief Engineer and Secretariat.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Director-General and Assistants	13,525	...	13,525	...	...	...	...	...	...	1
Chief Engineer and Assistants	7,787	...	7,787	10,139	...	10,139	6,118	5,796	11,914	2
Upper and Lower Subordinates and Petty Establishments	51	...	51	...	...	...	...	...	...	3
Office Establishment	14,426	...	14,426	10,492	...	10,492	4,148	3,278	7,426	4
Accountants	15	...	15	...	...	...	...	...	...	5
Travelling allowances	957	...	957	665	...	665	753	603	1,356	6
Office expenses	2,714	...	2,714	1,568	...	1,568	1,193	954	2,147	7
Presidency and local allowances	211	...	211	492	...	492	...	...	...	8
Presidency house-rent	...	...	...	210	...	210	...	...	...	9
Total . Rx.	39,686	...	39,686	23,566	...	23,566	12,212	10,631	22,843	10
Superintending Engineers.										
Superintending Engineers and Assistants	43,816	...	43,816	5,779	6,227	12,006	6,524	6,082	12,606	11
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	...	12
Office and Petty Establishments	17,246	...	17,246	2,280	3,289	5,569	1,981	2,406	4,387	13
Travelling allowances	3,798	...	3,798	678	564	1,242	730	526	1,256	14
Office expenses	3,738	...	3,738	231	454	685	333	693	1,026	15
Presidency and local allowances	1,121	...	1,121	...	...	...	...	...	...	16
Presidency house-rent	....	...	...	...	72	72	...	...	...	17
Total . Rx.	69,719	...	69,719	8,968	10,606	19,574	9,568	9,707	19,275	18
Total Direction . Rx.	109,405	...	109,405	32,534	10,606	43,140	21,780	20,338	42,118	19
CONSTRUCTION.										
Engineer Establishment	166,509	...	166,509	6,865	24,270	31,135	31,084	36,829	67,913	20
Upper Subordinates	72,760	...	72,760	8,400	11,549	19,949	13,111	6,797	19,908	21
Lower Subordinates	20,274	...	20,274	1,812	7,679	9,491	4,747	7,891	12,638	22
Petty Establishment	11,620	...	11,620	701	3,273	3,974	2,001	7,303	9,304	23
Office ditto	59,694	...	59,694	3,924	9,132	13,056	12,469	8,378	20,847	24
Medical ditto	143	...	143	631	627	1,258	...	825	825	25
Accountants	15,567	...	15,567	973	2,045	3,018	1,744	2,804	4,548	26
Presidency and local allowances	21,952	...	21,952	745	123	868	...	...	...	27
Travelling allowances	43,487	...	43,487	3,887	10,531	14,418	14,351	12,034	26,385	28
Presidency house-rent	478	...	478	351	134	485	...	...	...	29
Office expenses	15,474	...	15,474	681	2,301	2,982	2,831	3,537	6,368	30
Special charges and allowances	1,488	...	1,488	...	...	...	...	...	...	31
Boat-bridges and Ferries establishments	...	...	...	...	...	...	...	...	...	32
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	33
District Boards establishment	...	...	...	4,097	...	4,097	...	...	...	34
Total Construction . Rx.	429,446	...	429,446	33,067	71,664	104,731	82,338	86,398	168,736	35
ACCOUNTS.										
Examiners, Deputies and Assistants	12,181	...	12,181	3,821	...	3,821	3,972	1,715	5,687	36
Accountants	9,298	...	9,298	2,171	...	2,171	2,311	1,237	3,548	37
Office Establishment	12,131	...	12,131	3,505	...	3,505	4,139	1,899	6,038	38
Travelling allowances	1,533	...	1,533	289	...	289	186	120	306	39
Office expenses	1,152	...	1,152	219	...	219	251	125	376	40
Presidency and local allowances	1,349	...	1,349	247	...	247	...	...	...	41
Presidency house-rent	...	...	...	351	...	351	...	...	...	42
Total Accounts . Rx.	37,644	...	37,644	10,603	...	10,603	10,859	5,096	15,955	43
Inspectors of Local Works and their Establishment, etc.	...	...	...	4,703	...	4,703	...	...	...	44
Collection of Revenue	....	1,161	1,161	...	23,956	23,956	...	37,897	37,897	45
Navigation Establishment, etc.	...	...	...	...	11,444	11,444	...	2,485	2,485	46
Special Establishment	...	...	...	...	...	...	...	...	...	47
Leave and Pension Allowances debitable to Native States	...	...	...	...	...	...	...	...	...	48
Barrack Department	19,014	...	19,014	...	...	...	...	...	...	49
Thomason College and Roorkee Workshops	...	...	...	...	...	...	19,732	...	19,732	50
Tolls	...	...	...	...	...	...	...	...	...	51
Total Amount audited . Rx.	595,509	1,161	596,670	80,907	117,670	198,577	134,709	152,214	286,923	52
Add—Charges by other Branches and Departments, etc.	46,763	35,344	82,107	12,778	13,205	25,983	257	...	257	53
Total . Rx.	642,272	36,505	678,777	93,685	130,875	224,560	134,966	152,214	287,180	54
Deduct—Charges to other Branches and Departments, etc.	*110,625*	*8*	*110,633*	*14,297*	*13,217*	*27,514*	*5,884*	*21*	*5,905*	55
GRAND TOTAL . Rx.	531,647	36,497	568,144	79,388	117,658	197 046	129,082	152,193	281,275	56

of the Public Works Department during the Year ended 31st March 1895 —*continued.*

Railways.)

No. of Items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	...	...	13,525	..	13,525
2	5,904	6,729	12,633	9,339	...	9,339	5,582	...	5,582	44,869	12,525	57,394
3	...	...	...	...	...	...	287	...	287	338	...	338
4	3,435	3,346	6,781	6,757	...	6,757	3,138	...	3,138	42,396	6,624	49,020
5	...	...	...	...	...	...	...	...	...	15	...	15
6	568	634	1,202	425	...	425	183	...	183	3,551	1,237	4,788
7	2,337	2,988	5,325	611	...	611	525	...	525	8,948	3,942	12,890
8	...	...	...	...	...	...	23	...	23	720	...	726
9	...	...	...	...	...	...	59	...	59	269	...	269
10	12,244	13,697	25,941	17,132	...	17,132	9,797	...	9,797	114,637	24,328	138,965
11	6,769	10,707	17,476	12,659	...	12,659	4,386	7,656	12,042	79,033	30,672	110,605
12	13	...	13	...	...	...	1,372	1,045	2,417	1,385	1,045	2,430
13	3,247	4,103	7,350	5,547	...	5,547	1,201	2,600	3,861	31,502	12,398	43,960
14	730	825	1,555	1,091	...	1,091	663	923	1,586	7,690	2,838	10,528
15	834	1,287	2,121	419	...	419	435	856	1,291	5,990	3,290	9,280
16	...	...	...	...	...	...	115	...	115	1,236	...	1,236
17	...	...	...	...	...	...	105	...	105	105	72	177
18	11,593	16,922	28,515	19,716	...	19,716	8,337	13,080	21,417	127,901	50,315	178,216
19	23,837	30,019	54,456	30,048	...	36,848	18,134	13,080	31,214	242,538	74,643	317,181
20	33,679	50,248	83,927	44,164	...	44,164	28,105	29,930	58,035	310,406	141,277	451,683
21	8,148	13,018	21,166	45,225	...	45,225	20,795	12,376	33,171	168,439	43,740	212,179
22	5,658	11,298	16,956	2,079	...	2,079	4,920	4,769	9,689	39,490	31,637	71,127
23	3,102	10,075	13,777	15,111	...	15,111	1,767	2,289	4,056	34,302	23,540	57,842
24	8,088	14,139	22,227	20,004	...	20,664	8,003	5,289	13,292	112,842	36,938	149,780
25	92	2,219	2,311	...	...	...	44	28	72	910	3,099	4,609
26	1,889	2,903	4,792	5,441	...	5,441	3,124	2,078	5,202	28,738	9,830	38,568
27	...	...	...	...	...	...	589	...	589	23,286	123	23,409
28	9,494	16,652	26,146	20,589	...	20,589	10,805	9,916	20,721	102,613	49,133	151,746
29	...	...	...	...	...	...	289	...	289	1,118	134	1,252
30	2,784	5,704	8,488	3,598	...	3,598	2,997	3,896	6,893	28,365	15,438	43,803
31	38	...	38	...	...	...	...	...	...	1,526	...	1,526
32	116	...	116	...	...	...	...	...	...	116	...	116
33	220	...	220	...	...	...	...	...	...	220	...	220
34	...	...	...	...	...	...	...	...	...	4,097	...	4,097
35	73,308	126,856	200,164	156,871	...	156,871	81,438	70,571	152,009	856,468	355,489	1,211,957
36	2,796	...	2,796	3,494	...	3,494	3,596	...	3,596	29,860	1,715	31,575
37	2,522	...	2,522	4,498	...	4,498	2,740	...	2,740	23,540	1,237	24,777
38	2,942	...	2,942	3,230	...	3,230	2,998	...	2,998	28,945	1,899	30,844
39	203	...	203	176	...	176	251	...	251	2,638	120	2,758
40	255	...	255	301	...	361	163	...	163	2,401	125	2,526
41	...	...	...	...	...	...	726	...	726	2,322	...	2,322
42	...	...	...	...	...	...	305	...	305	656	...	656
43	8,718	...	8,718	11,759	...	11,759	10,779	...	10,779	90,362	5,096	95,458
44	...	...	...	...	...	...	...	...	...	4,703	...	4,703
45	...	52,290	52,290	...	...	...	966	2,086	3,052	966	117,390	118,356
46	...	153	153	...	...	...	...	...	...	...	14,082	14,082
47	...	770	770	...	5,534	5,534	...	...	...	...	6,304	6,304
48	...	1,860	1,860	...	...	...	...	...	...	...	1,860	1 860
49	...	...	...	...	...	...	...	...	...	19,014	...	19,014
50	...	...	...	...	...	...	...	...	...	19,732	...	19,732
51	...	...	...	...	...	...	206	2	208	206	2	208
52	105,863	212,548	318,411	205,478	5,534	211,012	111,523	85,739	197,262	1,233,989	574,866	1,808,855
53	138	5,809	5,947	67	149,122	149,189	15,419	11,543	26,962	75,422	215,023	290,445
54	106,001	218,357	324,358	205,545	154,656	360,201	126,942	97,282	224,224	1,309,411	789,889	2,099,300
55	*7,343*	*15,407*	*22,750*	*151,499*	...	*151,499*	*13,634*	*13,719*	*27,353*	*303,282*	*42,372*	*345,654*
56	98,658	202,950	301,608	54,046	154,656	208,702	113,308	83,563	196,871	1,006,129	747,517	1,753,646

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES* for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excludin

PARTICULARS.	Reference to Detailed Account *See also* page 206.	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
		INDIA,						
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . . { Original Works	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . . { Repairs . .		...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. { Original Works		...	...	...	...	...	4,020	3
Minor Works and Navigation, Capital. { Repairs .		...	...	...	...	...	...	4
Ditto Revenue . { Original Works	135	...	...	...	...	...	300	5
Ditto Revenue . { Repairs . .		...	...	...	...	...	1,862	6
Minor Works and Navigation and Agricultural. { Original Works	135 to 137	...	...	...	...	...	54	7
Minor Works and Navigation and Agricultural. { Repairs . .		...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . { Original Works	149	219,319	2,883	3,727	36	6,351	3,032	9
Imperial . . . { Repairs . .		252,115	11,778	6,685	651	1,422	19,797	10
Provincial . . . { Original Works	152	...	...	...	...	...	...	11
Provincial . . . { Repairs . .		...	...	...	...	...	...	12
Incorporated Local . . { Original Works	152	...	...	622	...	...	20	13
Incorporated Local . . { Repairs . .		...	...	1,146	...	...	902	14
Special Defence Works	188	207,899	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. { Original Works	124 and 125	...	...	...	...	...	...	16
Major Works—Working Expenses. { Repairs . .		...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. { Original Works	203 and 204	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. { Repairs .		...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.	...	679,333	14,661	12,180	687	7,773	20,987	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	1,258	22
Minor Works and Navigation, Revenue Establishment		...	...	...	...	...	1,065	23
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	25	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	232,749	9,608	3,806	158	972	7,047	25
Provincial ditto	152	...	...	...	...	...	...	26
Incorporated Local ditto	152	...	...	407	...	...	92	27
Special Defence Works ditto . . .	188	20,604	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, ditto	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.	...	253,344	9,608	4,213	158	972	9,487	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .	...	...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.	...	253,344	9,608	4,213	158	972	9,487	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .	...	37·29	65·53	34·59	23·00	12·51	45·20	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1895.

Railways.)

No. of items.	GENERAL. Baluchistan.	GENERAL. TOTAL.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	500	220	24,620	9,178	34,518
2	...	...	...	...	...	...	...	...	...	...	...	...
3	4,809	8,829	...	...	...	...	12,369	952	1,975	32,643	11,887	68,655
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	300	...	...	...	...	196	847	2,399	2,197	8,056	13,995
6	1,060	2,922	...	...	...	...	21,846	5,144	23,446	20,543	20,706	94,607
7	...	54	...	14,623	35,221	...	3,599	5,563	9,028	66,392	41,302	175,782
8	...	...	...	17,202	13,843	...	58,214	1,824	2,817	89,753	97,012	280,665
9	18,964	254,312	417	169,776	3,906	47,560	10,215	7,464	53,068	2,114	4,613	553,445
10	9,258	2 92,706	704	86,771	13,702	10,882	11,375	5,367	28,098	6,042	13,713	469,560
11	...	...	63,487	...	134,752	42,044	89,423	91,778	63,931	124,744	115,966	726,125
12	...	...	50,876	...	68,535	45,001	91,334	110,555	115,009	32,691	121,526	635,527
13	...	642	12,752	2,416	43,315	41,471	...	46,821	25,377	490	65 754	239,038
14	...	2,048	3,167	161	12,311	28,527	...	91,402	50,391	2,534	62,432	252,973
15	...	207,899	...	...	...	...	...	...	...	...	...	207,899
16	...	...	...	...	...	...	2,862	17,181	6,466	5,105	2,423	34,037
17	...	...	...	...	...	...	57,913	94,159	122,408	51,659	33,981	360,120
18	...	...	...	...	...	...	26,573	49,638	246,073	106,780	38,799	467,863
19	...	...	...	...	...	...	...	...	...	...	...	...
20	34,091	769,712	131,403	290,949	325,585	215,485	385,919	529,395	750,706	568,307	647,348	4,614,809
21	...	...	...	...	...	...	...	115	49	5,261	2,006	7,431
22	255	1,513	...	...	...	...	2,823	223	181	7,339	2,456	14,535
23	245	1,310	...	...	...	...	12,238	9,494	25,462	6,403	13,567	68,474
24	...	25	...	22,487	11,162	...	30,605	1,591	9,007	65,683	37,599	178,159
25	6,635	260,966	241	82,511	3,882	12,801	3,641	2,892	17,690	1,662	4,571	390,857
26	...	...	41,734	...	49,905	39,571	75,747	86,390	69,698	51,537	94,812	509,394
27	...	499	...	915	12,114	5,904	...	39,800	11,270	847	13,925	85,274
28	...	20,604	...	...	...	...	...	...	...	...	...	20,604
29	...	...	...	...	...	...	66,422	129,267	116,586	46,101	14,974	373,350
30	...	...	...	...	...	...	5,570	11,503	51,665	23,869	12,961	105,568
31	7,135	284,917	41,975	105,913	77,063	58,276	197,046	281,275	301,608	208,702	196,871	1,753,646
32	...	...		...	...	...	...	*19,732*	...	...	...	*19,732*
33	7,135	284,917	41,975	105,913	77,063	58,276	197,046	261,543	301,608	208,702	196,871	1,733,914
34	20·93	37·02	31·94	36·40	23·67	27·04	51·06	49·40	40·18	36·72	30·41	37·57

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	India, General.				Rajputana.			Baluchistan.			Central Provinces.	Burma.						No. of Items.
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation	Total.	Buildings and Roads.	Upper. Buildings and Roads.	Upper. Irrigation.	Upper. Total.	Lower. Buildings and Roads	Lower. Irrigation.	Lower. Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.																		
Surveying and mathematical instruments	425	...	9	...	21	...	21	...	...	...	66	45	...	45	—10	...	—10	1
Machinery, including navigation plant	1,062	64	672	...	...	...	...	...	...	...	284	9	...	9	42	...	42	2
Tools	2,049	107	209	...	35	...	35	...	...	...	862	759	...	759	968	...	968	3
Plant	...	...	...	...	...	...	...	...	...	...	...	479	...	479	6	...	6	4
Office furniture	288	13	11	...	24	...	24	...	...	...	73	196	...	196	194	...	194	5
Camp equipage	38	45	71	...	...	...	...	...	...	...	265	176	...	176	...	...	...	6
Live-stock	60	...	...	...	...	...	...	...	...	...	...	94	...	94	150	...	150	7
Rolling-stock for canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	—17	—17	...	...	...	...	420	382	802	403	4,066	4,469	9
TOTAL NEW SUPPLIES Rx.	3,922	229	972	...	80	—17	63	...	...	...	1,550	2,178	382	2,560	1,753	4,066	5,819	10
Repairs and carriage	3,769	233	93	...	78	...	78	...	...	...	474	1,330	...	1,330	927	...	927	11
TOTAL	7,691	462	1,065	...	158	—17	141	...	...	...	2,024	3,508	382	3,890	2,680	4,066	6,746	12
Add—Charges by other Branches and Departments	321	...	...	10	66	...	66	401	...	401	...	823	...	823	1,277	...	1,277	13
Deduct—Charges to other Branches and Departments	*804*	*166*	...	...	*24*	...	*24*	...	...	...	*42*	*1,213*	...	*1,213*	*1,140*	...	*1,140*	14
GRAND TOTAL Rx.	7,208	296	1,065	10	200	—17	183	401	...	401	1,982	3,118	382	3,500	2,817	4,066	6,883	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	17	17	...	...	...	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	—38	—38	...	...	...	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	4	4	...	...	...	...	...	382	382	...	4,066	4,066	19
BUILDINGS AND ROADS—																		
Imperial	6,617	296	1,039	10	186	...	186	401	...	401	16	3,082	...	3,082	247	...	247	20
Provincial	...	...	...	...	...	...	...	...	...	...	1,966	...	...	...	1,756	...	1,756	21
Incorporated Local	...	...	26	...	14	...	14	...	...	...	...	36	...	36	814	...	814	22
Special Defence Works	591	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL AS ABOVE Rx.	7,208	296	1,065	10	200	—17	183	401	...	401	1,982	3,118	382	3,500	2,817	4,066	6,883	26

* Excluding Outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1895.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*R.*	*Rx.*	*Rx.*
1	172	56	...	56	92	...	92	134	...	134	915	...	915	708	937	1,645	2,633	937	3,570
2	197	416	7,681	8,097	17	1,077	1,094	3,235	...	3,235	1,655	2,281	3,936	1,244	6,698	7,942	8,897	17,737	26,634
3	99	275	...	275	1,951	...	1,951	1,609	...	1,609	1,392	...	1,392	2,970	732	3,702	13,285	732	14,017
4	...	...	...	...	...	...	...	...	...	...	...	175	175	...	415	415	485	590	1,075
5	24	90	...	90	393	...	393	76	...	76	447		447	271	203	474	2,100	203	2,303
6	...	4	...	4	65	...	65	138	...	138	1,341		1,341	121	...	121	2,264	...	2,264
7	54	...	...	...	...	...	...	10	...	10	...		...	62	...	62	430	...	430
8	...	...	...	...	...	...	...	...	...	...	...	324	324	...	...	...	...	324	324
9	...	...	5,712	5,712	...	2,529	2,529	...	10,969	10,969	...	11,776	11,776	...	...	...	823	35,417	36,240
10	546	841	13,393	14,234	2,518	3,606	6,124	5,202	10,969	16,171	5,750	14,556	20,306	5,376	8,985	14,361	30,917	55,940	86,857
11	662	1,379	7,700	9,079	496	1,220	1,716	695	2,130	2,825	1,925	9,821	11,746	2,107	1,008	3,115	14,168	21,879	36,047
12	1,208	2,220	21,093	23,313	3,014	4,826	7,840	5,897	13,099	18,996	7,675	24,377	32,052	7,483	9,993	17,476	45,085	77,819	122,904
13	...	102	...	102	...	...	...	5	...	5	...	...	...	332	81	413	3,337	81	3,418
14	*44*	*20*	*24*	*44*	*46*	*3*	*49*	*54*	*2,640*	*2,694*	*2,286*	...	*2,286*	*322*	*211*	*533*	*6,161*	*2,878*	*9,039*
15	1,164	2,302	21,069	23,371	2,968	4,823	7,791	5,848	10,459	16,307	5,389	24,377	29,766	7,493	9,863	17,356	42,261	75,022	117,283
16	...	...	...	...	...	7	7	...	3	3	...	1,137	1,137	...	—120	—120	...	1,027	1,027
17	...	...	2,683	2,683	...	...	...	...	13	13	...	1,119	1,119	...	—23	—23	...	3,809	3,809
18	...	...	1,795	1,795	...	357	357	...	310	310	...	422	422	...	309	309	...	3,155	3,155
19		...	1,335	1,336	...	103	103	...	157	157	...	2,278	2,278	...	642	642	...	8,968	8,968
20	831	224	...	224	187	...	187	980	...	980	108	...	108	297	...	297	14,521	...	14,521
21	333	2,078	...	2,078	1,781	...	1,781	4,526	...	4,526	4,378	...	4,378	5,242	...	5,242	22,060	...	22,060
22	...	...	...	...	1,000	...	1,000	342	...	342	903	...	903	1,954	...	1,954	5,089	...	5,089
23			...	...	...	...	...	...	...	...	...	...	...	...	...	...	591	...	591
24	...	...	9,709	9,709	...	3,583	3,583	...	3,178	3,178	...	8,249	8,249	...	878	878	...	25,597	25,597
25	...	...	5,546	5,546	...	773	773	...	6,798	6,798	...	11,172	11,172	...	8,177	8,177	...	32,466	32,466
26	1,164	2,302	21,069	23,371	2,968	4,823	7,791	5,848	10,459	16,307	5,389	24,377	29,766	7,493	9,863	17,356	42,261	75,022	117,283

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Exchange Compensation Allowance.

Expenditure Rx. 1,249,591.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					Rx.
Exchange Compensation Allowance.	75	Expenditure	216	...	1,249,591

No. 75.—ABSTRACT ACCOUNT showing the AMOUNT of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT OF INDIA during the YEAR 1894-95.

MAJOR HEADS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenue:										
Land Revenue	754	4,517	8,820	2,929	13,238	14,207	7,864	15,531	9,743	77,603
Opium	...	...	...	...	4,993	...	...	...	31	5,024
Salt	1,360	...	...	...	104	...	...	2,466	2,327	6,257
Stamps	...	...	...	...	273	...	...	...	...	273
Excise	...	...	153	...	95	...	...	767	371	1,386
Customs	...	...	485	...	1,943	...	...	406	1,430	4,264
Assessed Taxes	...	...	39	...	171	...	...	...	...	210
Forest	2,038	1,808	4,723	1,144	1,723	2,461	1,560	3,767	3,919	23,143
Registration	...	...	...	...	24	...	...	...	...	24
TOTAL	4,152	6,325	14,220	4,073	22,564	16,668	9,424	22,937	17,821	118,184
Post Office, Telegraph, and Mint:										
Post Office	5,086	...	...	...	...	...	...	...	...	5,086
Telegraph	13,472	...	...	...	...	...	...	...	...	13,472
Mint	1,427	...	...	...	...	...	...	...	1,476	2,903
TOTAL	19,985	...	...	...	...	...	...	...	1,476	21,461
Salaries and Expenses of Civil Department:										
General Administration	19,003	3,815	7,098	2,147	9,611	9,396	7,482	5,796	7,299	71,647
Law and Justice—Courts of Law	1,126	4,824	10,896	2,996	30,242	27,133	16,583	15,276	21,081	130,157
Law and Justice—Jails	2,563	547	796	...	2,237	1,630	1,061	1,247	679	10,760
Police	1,496	2,945	13,011	1,796	11,451	8,659	5,183	6,543	7,546	58,630
Marine	...	...	945	...	1,939	...	...	49	144	3,077
Education	246	651	985	250	5,680	2,459	1,545	3,515	3,619	18,950
Ecclesiastical	1,627	568	778	100	1,949	3,096	2,690	4,191	3,440	18,439
Medical	1,281	2,465	1,942	1,090	8,864	6,596	4,588	7,301	7,802	41,929
Political	16,438	377	1,825	875	209	247	4,605	718	5,665	30,959
Scientific and other Minor Departments	11,284	143	158	...	1,528	355	654	1,250	699	16,071
TOTAL	55,064	16,335	38,434	9,254	73,710	59,571	44,391	45,886	57,974	400,619
Miscellaneous Civil Charges:										
Stationery and Printing	441	...	217	106	374	137	...	312	...	1,587
Miscellaneous	...	...	...	...	...	...	16	...	55	71
TOTAL	441	...	217	106	374	137	16	312	55	1,658
Famine Relief and Insurance:										
Construction of Protective Irrigation Works	...	...	...	...	...	17	...	...	...	17
Railway Revenue Account:										
State Railways Working Expenses	30,056	6,184	3,243	80	9,284	10,144	14,744	7,006	6,262	87,003
Guaranteed Companies:										
Surplus Profits, Land and Supervision	220	...	...	678	1,374	1,523	...	752	1,656	6,203
Miscellaneous Railway Expenditure	844	258	21	...	401	34	1,201	1,050	...	3,809
TOTAL	31,120	6,442	3,264	758	11,059	11,718	15,945	8,808	7,918	97,032
Irrigation:										
Major Works—Working Expenses	...	...	...	...	2,480	3,781	5,281	...	1,553	13,095
Minor Works and Navigation	...	...	1,851	...	1,884	487	1,165	...	2,798	8,185
TOTAL	...	...	1,851	...	4,364	4,268	6,446	...	4,351	21,280
Buildings and Roads:										
Military Works	18,191	...	1,525	...	...	24	...	...	71	19,811
Civil Works	854	2,394	6,240	2,198	2,977	6,636	4,529	8,878	4,311	39,017
TOTAL	19,045	2,394	7,765	2,198	2,977	6,660	4,529	8,878	4,382	58,828
Army Services:										
Army—Effective	307,901	...	...	...	...	...	...	104,985	105,905	518,791
Special Defence Works	1,422	...	...	...	...	...	...	...	...	1,422
TOTAL CHARGED AGAINST REVENUE	439,130	31,496	65,751	16,389	115,048	99,022	80,751	191,806	199,882	1,239,275
Expenditure not Charged to Revenue:										
State Railways—Construction	2,131	...	1,497	...	...	241	3,261	515	...	7,645
Irrigation Works—Construction	...	...	...	...	...	1,685	752	...	234	2,671
TOTAL NOT CHARGED TO REVENUE	2,131	...	1,497	...	...	1,926	4,013	515	234	10,316
GRAND TOTAL	441,261	31,496	67,248	16,389	115,048	100,948	84,764	192,321	200,116	1,249,591

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1894-95.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 124,888,100. Disbursements *Rx.* 121,237,945.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	76	Statement of Permanent Debt	218	6,000,000	1,280,304	(a) +4,719,696
,,	76A	Temporary Debt	220	3,000,000	7,000,000	—4,000,000
P. Unfunded Debt.	77	Special Loans	220	...	69,024	
,,	78	Treasury Notes	220	600	2,850	+212,792
,,	79	Deposits of Service Funds	220	143,933	98,477	
,,	80	Savings Bank Deposits	221	4,143,805	3,905,195	
Q. Deposits and Advances.	68	Provincial Balances	192	193,912	754,772	
,,	81	Excluded Local Funds	222	834,863	810,511	
,,	82	Railway Funds	222	408,583	509,247	
	83	Deposits of Sinking Funds	222	11,120	...	
,,	84	Departmental and Judicial Deposits	223	17,675,988	17,633,065	+622,631
,,	For these Accounts *vide* Appendix A.	Advances		3,051,423	2,981,507	
,,		Suspense Account		148,212	93,424	
,,		Exchange on Remittance Accounts		137,235	...	
,,		Miscellaneous		1,005,064	61,243	
R. Loans and Advances by Imperial Government.	85	Advances, Repayments, and Balances	228	183,725	87,043	+96,682
R. R. Loans and Advances by Provincial Governments.	85A	Ditto ditto	230	328,542	599,763	—271,221
S. Capital Account of Indian Railway Companies.	86	Receipts and Payments	240	1,461,201	2,111,213	—650,012
T. Remittances	For these Accounts *vide* Appendix A.	Inland Money Orders		20,452,805	20,430,821	
,,		Other Local Remittances		...	13,581	
,,		Other Departmental Accounts		534,275	566,340	
,,		Remittances between Civil Treasuries and Departments		20,171,962	20,186,605	—48,521
,,	87	Remittance Account between England and India	242	1,229,598	1,239,814	
U. Secretary of State's Bills.	88	Bills drawn and discharged	244	16,905,102	15,770,534	
V. Cash Balance	89	Opening and Closing Balances	245	26,866,152	25,032,612	
		Total		124,888,100	121,237,945	

(a) Net figure carried to Account No. 1 is 4,822,662. The difference of 102,966 is made up of 92,459 and 10,507 being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*b*) *and* (*d*) on page 219.

No. 76.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1895, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1894.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1895.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
,, 7*s.* sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 ,, Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 ,, Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
4 ,, Railway Loan from Nawab of Rampur	470,000	...	...	470,000	...	...	470,000
3½ per cent. Loan of 1842-43	...	...	26,017,370	26,017,370	...	471,800	25,545,570
3½ ,, Loan of 1853-54	50,520	...	...	50,520	...	2,670	47,850
3½ ,, ,, 1854-55	...	...	23,929,770	23,929,770	...	1,700	23,928,070
3½ ,, ,, 1st May 1865	...	...	35,733,890	35,733,890	...	308,330	35,425,560
3½ ,, ,, 1879	...	...	5,233,490	5,233,490	...	68,160	5,165,330
3½ ,, Loan of 1893-94	3,500,760	...	1,888,920	5,389,680	...	10,020	5,379,660
TOTAL DEBT in INDIA bearing Interest Rx.	10,043,580	...	92,803,440	102,847,020	...	862,680	101,984,340
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	1,630	...	...	1,630	100	...	1,530
5 ,, ,, 1856-57	5,690	...	...	5,690	50	...	5,640
5 ,, ,, 1825-26	4,832	...	...	4,832	...	...	4,832
5 ,, ,, 1841-42	2,240	...	...	2,240	...	...	2,240
5 ,, ,, 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
Treasury Bills at 2½ *pie* per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 ,, ,, 1828-29	565	...	...	565	...	...	565
4 ,, Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4½ ,, ,, of 1870	10,070	...	...	10,070	3,700	500	5,870
4½ ,, ,, of 1878	13,840	...	...	13,840	6,460	100	7,280
4½ per Cent. ,, of 1879	216,980	...	...	216,980	162,630	250	54,100
4½ ,, Nagpur-Raipur Railway Debenture Loan	75	...	...	75	...	...	75
4 ,, Ghazipur-Dildarnagar Railway ,,	330	...	...	330	50	...	280
4 per Cent. Loan of 1832-33	682,133*	...	5,280	687,413	10,905	631,046	45,462
4 ,, ,, 1835-36	1,585,490*	...	2,270	1,587,760	5,570	1,158,780	423,410
4 ,, ,, 1842-43	27,811,280*	...	325,190	28,136,470	144,940	27,573,330	418,200
4 ,, ,, 1854-55	24,881,890*	...	213,380	25,095,270	579,500	24,094 490	421,280
4 ,, Transfer Loan of 1st May 1865	34,292,292*	...	1,346,960	35,639,252	177,235	34,705,740	756,277
Reduced 4 per Cent. Loan of 16th January 1879	5,840,780*	...	750	5,841,530	81,080	5,616,090	144,360
4 per Cent. Promissory Notes for Mysore Family	50,008*	...	...	50,008	...	49,149	859
4 ,, East Indian Railway Commuted Stock	5,450*	...	50	5,500	75	5,145	280
TOTAL DEBT in INDIA not bearing Interest Rx.	95,415,489	...	1,893,980	97,309,369	1,172,295	93,834,620	2,302,454
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,700	...	...	1,700	...	510	1,190
4 ,, Cawnpur-Farukhabad ,, ,,	640	...	...	640	...	30	610
4 ,, Cawnpur and Achneyra ,, ,,	5,720	...	40	5,760	...	2,130	3,630
4 ,, Cawnpur and Achneyra Section of the Rajputana-Malwa Railway	77,970	...	2,630	80,600	...	...	80,600
TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	2,670	88,700	...	2,670	86,030

	Rx.	£	1st April 1894.	31st March 1895.
Debt bearing Interest:				
In India		10,139,589	118,191,311	216,029,042
In England		108,060,722		
Debt not bearing Interest:				
In India	95,415,489		95,468,559	2,302,454
In England	53,070			
			213,659,870	218,379,566

GOVERNMENT STOCK NOTES BEARING INTEREST.													
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—													
In Bengal			380	...	...	380	...	...	...	...	...	...	380
N.-W.P. and Oudh			129	...	...	129	...	...	...	...	20	...	109
Punjab			71	...	...	71	...	...	...	...	...	...	71
Madras			111	...	...	111	...	23	...	...	...	...	88
Bombay			288	...	...	288	...	20	...	...	...	...	268
TOTAL GOVERNMENT STOCK NOTES		Rx.	979	...	...	979	...	43	...	...	20	...	916
TOTAL DEBT IN INDIA		Rx.	105,546,078	...	94,699,990	200,246,068	1,172,338	94,699,990	104,373,740				
IN ENGLAND.													
BEARING INTEREST.													
India 3½ per cent. Stock			61,001,927	...	...	64,001,927	(b)92,459 (d)10,507	...	63,898,961				
,, 3 ,, Stock			36,151,079	(a)6,000,000	...	42,151,079	...	...	42,151,079				
,, 3¼ ,, Debentures			5,000,000	...	...	5,000,000	...	...	5,000,000				
East Indian Railway Debenture Stock			1,435,650	...	...	1,435,650	...	...	1,435,650				
Eastern Bengal Railway Debenture Stock			348,666	...	...	348,666	...	...	348,666				
Oude and Rohilkund Railway Debenture Stock			384,700	...	...	384,700	...	...	384,700				
South Indian Railway Debenture Stock			425,000	...	...	425,000	...	...	425,000				
,, ,, Debentures			313,700	...	...	313,700	...	...	313,700				
TOTAL DEBT in ENGLAND bearing Interest		£	108,060,72	6,000,000	...	114,060,722	102,966	...	113,957,756				
NOT BEARING INTEREST.													
East India Bonds			20,917	...	...	20,917	...	...	20,917				
India 5 per cent. Stock			9,443	...	...	9,443	...	...	9,443				
India 4 per cent. Stock			22,010	...	...	22,010	5,000	...	17,010				
East Indian Railway Debenture			100	...	...	100	...	...	100				
TOTAL DEBT in ENGLAND not bearing Interest		£	53,070	...	...	53,070	5,000	...	48,070				
TOTAL DEBT in ENGLAND		£	108,113,792	6,000,000	...	114,113,792	107,966	...	114,105,826				
TOTAL DEBT			213,659,870	6,000,000	94,699,990	314,359,860	1,280,304	94,699,990	218,379,566				
CLASSIFICATION OF THE DEBT.													
Permanent Debt, exclusive of that for Railways and Irrigation			69,261,702	6,000,000	94,699,990	169,961,692	(e)1,280,304	(f)99,787,470	68,893,918				
For Railways			114,713,082	...	4,428,562	119,142,244	...	...	g119,142,244				
For Irrigation			29,684,486	...	658,918	30,343,404	...	...	30,343,404				
TOTAL			213,659,870	6,000,000	99,787,470	319,447,340	1,280,304	99,787,470	218,379,566				

(e) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	TOTAL.
Under Permanent Debt Discharged			
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,702,668 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	1,172,338	5,000	1,177,338
On account of Eastern Bengal Railway Sinking Fund do. do.	...	54,945	92,459
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	4,098	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £9,461 is charged to Interest on Debt	...	33,416	
Do. of Oudh and Rohilkund Railway Discount Sinking Fund do.	...	8,619	10,507
Do. £2,071 is charged to State Railways' Interest on Debt	...	1,888	
	1,172,338	107,966	1,280,304

(f) Includes £4,428,562 transferred to Debt for Railways and 653,918 for Irrigation.

(g) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £424,207 the discount involved in raising the money for the purchase of the Oude and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C. 206, and Section 2 (*a*) of 44 and 45 Vict. C.53, the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL.
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, ₹1,06,750 at 2*s.* the rupee	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1894: India 4 and 3½ per cent. Stocks	584,003	2,536	28,078	1,878	239,075	855,570
(*b*) India Debt purchased and cancelled during the year ended 31st March 1895: India 3½ per cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,322	211	2,962	126	25,529	92,459
India 3½ per cent. Stock purchased with £31,217, being Interest on the amounts standing to the credit of the Funds	19,327	85	949	61	7,887	
INDIA DEBT PURCHASED AND CANCELLED £	638,652	2,832	31,989	2,065	272,491	948,029
Balance of India Debt issued as above, outstanding on 31st March 1895. India 3½ per cent. Stock (*c*) £11,970,928; India 3 per cent. Stock 248,548; India 4 per cent. Rupee Debt 10,675 . £	6,938,373	77,933	509,066	65,649	4,639,130	12,230,151

(*c*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

* Transferred to "Loans not bearing Interest" as they were under orders for discharge in 1894-95.

(*a*) Of the money raised by the issue of this Stock, £4,000,000 was used for the discharge of India bills which fell due on the 21st of June and 3rd of August 1894 and the remainder to strengthen the Cash Balance in England.

(*d*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £11,532 towards the redemption of Debt incurred in excess of money raised.

. to V.—Debt, Deposits. etc.

No. 76A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED and the BALANCE, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1895.
ENGLAND.	£	£	£	£	£
Temporary Loans on Security of India Bills . .	6,000,000	2,000,000	8,000,000	6,000,000	2,000,000
Temporary Loans on Security of East India Bonds	...	1,000,000	1,000,000	1,000,000	...
TOTAL . £	6,000,000	3,000,000	9,000,000	7,000,000	2,000,000

No. 77.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1895.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras) . . .	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras) . . .	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.) .	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	..	1,000
Annuity Fund of Futteh Ullah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915	...	110,915	...	110,915
NORTH-WESTERN PROVINCES AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	355,839	...	355,839	52,481	303,358
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,924	...	169,924	16,543	153,381
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
TOTAL . Rx.	1,575,763	...	1,575,763	69,024	1,506,739
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar (3¾ per cent.) .	1,000	...	1,000	...	1,000
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,778,959	...	1,778,959	69,024	1,709,935

NO. 78.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Issues in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per cent. . .	9,412	600	10,012	2,850	7,162
TOTAL . Rx.	44,182	600	44,782	2,850	41,932

NO. 79.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Repayments in 1894-95.	Balance, 31st March 1895.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund . .	1,246,011	126,202	1,372,213	90,065	1,282,148
MADRAS:					
Apothecaries' Fund	12,528	3,266	15,794	3,120	12,674
BOMBAY:					
Uncovenanted Service Family Pension Fund . .	149,630	14,465	164,095	5,292	158,803
GRAND TOTAL . Rx.	1,408,169	143,933	1,552,102	98,477	1,453,625

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Repayments in 1894-95.	Balance, 31st March 1895.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta	248,835	75,237	324,072	84,892	239,180
Madras	48,801	16,972	65,773	17,708	48,065
Bombay	785,416	153,403	938,819	172,922	765,897
TOTAL . Rx.	1,083,052	245,612	1,328,664	275,522	1,053,142
POST OFFICE SAVINGS BANKS:					
India, General . Rx.	8,265,732	3,486,989	11,752,721	3,350,928	8,401,793
TELEGRAPH PROVIDENT INSTITUTION:					
India, General . Rx.	81	57	138	138	...
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	131,209	29,195	160,404	12,877	147,527
Central Provinces	2,506	699	3,205	382	2,823
Burma	33,519	11,042	44,561	7,444	37,117
Assam	670	177	847	32	815
Bengal	92,859	21,013	113,872	10,130	103,742
North-Western Provinces and Oudh	66,102	12,247	78,349	6,163	72,186
Punjab	240,929	51,397	292,326	20,755	271,571
Madras	728	3,096	3,824	558	3,266
TOTAL . Rx.	568,522	128,866	697,388	58,341	639,047
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	258,982	48,387	307,369	31,399	275,970
REGIMENTAL SAVINGS BANKS:					
Bengal Army	87,564	112 357	199,921	95,395	104,526
Madras Army	28,584	37,849	66,433	32,347	34,086
Bombay Army	30,024	33,763	63,787	37,333	26,454
TOTAL . Rx.	146,172	183,969	330,141	165,075	165,066
TOTAL BANK ACCOUNTS . Rx.	10,322,541	4,093,880	14,416,421	3,881,403	10,535,018
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	4,819	19,062	23,881	1,251	22,630
HINDU FAMILY ANNUITY FUND:					
India, General	19,161	5,996	25,157	1,935	23, 22
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	10,823	1,501	12,324	477	11,847
LOCAL FUND PENSION FUND:					
Bombay	12,329	4,601	16,930	10,112	6,818
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	226	2,596	2,822	2,687	135
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	82	...	82	3	79
Bombay	21,698	20	21,718	196	21,522
POST OFFICE LIFE INSURANCE FUND.					
India, General	40,664	11,172	51,836	2,292	49,544
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	30,875	4,977	35,852	4,839	31,013
TOTAL SPECIAL ACCOUNTS . Rx.	140,677	49,925	190,602	23,792	66,810
GRAND TOTAL .	10,463,218	4,143,805	14,607,023	3,905,195	10,701,828

No. 81.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	36,510	101,845	138,355	100,333	38,022
Central Provinces	4,096	30,772	34,868	28,668	6,200
Burma	34,765	161,355	196,120	130,163	65,957
Assam	1,215	2,013	3,228	2,652	576
Bengal	16,911	65,027	81,938	59,999	21,939
North-Western Provinces and Oudh	25,945	100,233	126,178	100,546	25,632
Punjab	16,471	73,923	90,394	71,075	19,319
Madras	44,383	80,430	124,813	87,686	37,127
Bombay	88,852	219,265	308,117	229,389	78,728
TOTAL . Rx.	269,148	834,863	1,104,011	810,511	293,500

No. 82.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General.					
Bombay, Baroda and Central India Railway.					
Educational Fund	273	745	1,018	1,101	—*83*
Fire Insurance Fund	1,087	1,798	2,885	1,562	1,323
Guarantee and Contractors' Security Fund	3,949	2,831	6,780	3,188	3,592
Provident Fund	2,101	27,537	29,638	22,588	7,050
Sundry Deposit Fund (Ticket and Indenture Fees)	3,511	790	4,301	779	3,522
Fine Fund	689	462	1,151	538	613
Shareholders' Interest Deposit Fund	189	239	428	220	208
Surplus Profits Deposit Fund	77,557	339,550	417,107	417,106	1
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	44,110	1,543	45,653	35,325	10,328
Fire Insurance Fund	9,616	3,062	12,678	955	11,723
Guarantee and Contractors' Security Fund	5,138	9,817	14,955	9,097	5,858
Madras Railway.					
Guarantee and Contractors' Security Fund	40,276	6,667	46,943	3,886	43,057
Provident Fund	3,524	13,542	17,066	12,902	4,164
TOTAL . Rx.	192,020	408,583	600,603	509,247	91,356

No. 83.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
BENGAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Deposits of Sinking Funds	765	763	1,528	...	1,528
PUNJAB.					
Deposits of Sinking Funds	...	463	463	...	463
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	13,852	9,894	23,746	...	23,746
TOTAL . Rx.	14,617	11,120	25,737	...	25,737

No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	14,306	58,267	72,573	60,333	12,240
Civil Courts' Deposits	5,655	23,979	29,634	20,181	9,453
Criminal Courts' Deposits	699	1,035	1,734	960	774
Personal Deposits	55,145	263,305	318,450	289,730	28,720
Municipal Funds	7,183	53,176	60,359	48,435	11,924
Forest Deposits	1	63	64	63	1
Presidency Bank Deposits	...	...	...	...	...
Renewal Fees, Government Promissory Notes	305	1,073	1,378	1,093	285
Trust Interest Fund	2,236	534,812	537,048	535,601	1,447
Deposits of deceased officers and men of the Native Army	938	202	1,140	427	713
Loan Discharge Orders	8,664	6,224	14,888	13,989	899
Other Deposits.					
District Post Charges (Post Office)	127	96,970	97,097	96,991	106
Money Order Cheques (Post Office)	1,972	909,060	911,032	908,409	2,623
Military Deposits	32,880	68,414	101,294	36,473	64,821
Public Works Deposits (Buildings and Roads)	23,488	92,070	115,558	98,544	17,014
Public Works Deposits (Irrigation)	283	275	558	513	45
Public Works Deposits (Railway Capital)	207,344	237,633	444,977	400,131	44,846
Public Works Deposits (Railway Revenue)	103,671	338,820	442,491	358,288	84,203
British Postal Orders (Post Office)	2,525	23,841	26,366	23,114	3,252
Dead Accounts, Savings Bank (Post Office)	10,687	2,250	12,937	273	12,664
Telegraph Deposits	424	6,716	7,140	6,531	609
Marine Deposits	511	1,115	1,626	1,071	555
Trust Interest Account (Post Office)	2	254	256	233	23
Telegraph Fine Fund	3,627	562	4,189	1,721	2,468
Telegraph Furniture Fund	27	44	71	22	49
State Railway Fine Fund (Railway Revenue)	46	540	586	507	79
Trust Interest Account (Military)	3	3,458	3,461	3,439	22
Void Money Orders (Post Office)	5,804	24,326	30,130	22,628	7,502
Short payments on account of Money Orders (Post Office)	119	1,174	1,293	1,177	116
Foreign Money Orders (Post Office)	*—38,762*	539,301	500,539	530,178	*—29,639*
Local Funds Debt Accounts.					
Incorporated Local Funds Debt, Deposits and Advances	*—58*	1,484	1,426	1,759	*—333*
TOTAL . Rx.	449,852	3,290,443	3,740,295	3,462,814	277,481
Carried forward . Rx.	449,852	3,290,443	3,740,295	3,462,814	277,481

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1895.

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	449,852	3,290,443	3,740,295	3,462,814	277,481
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	8,955	26,450	35,405	27,205	8,200
Civil Courts' Deposits	30,992	122,714	153,706	121,272	32,434
Personal Deposits	72,347	208,304	280,651	208,433	72,218
Municipal Funds	59,872	144,132	204,004	152,213	51,791
Forest Deposits	175	140	315	289	26
Trust Interest Fund	9	6,979	6,988	6,898	90
Deposits for work done for public bodies or individuals	43	36	79	68	11
Other Deposits.					
Public Works Deposits (Buildings and Roads)	5,861	5,692	11,553	7,754	3,799
Public Works Deposits (Railway Capital)	...	10	10	10	...
Public Works Deposits (Railway Revenue)	8,693	18,507	27,200	18,921	8,279
State Railway Fine Fund (Railway Revenue)	616	562	1,178	619	559
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1 712*	7,497	5,785	8,022	—*2,237*
TOTAL . Rx.	185,851	541,023	726,874	551,704	175,170
BURMA.					
Civil Deposits.					
Revenue Deposits	40,438	140,850	181,288	146,359	34,929
Civil Courts' Deposits	11,835	47,602	59,437	51,182	8,255
Personal Deposits	8,825	186,670	195,495	182,551	12,944
Municipal Funds	56,496	183,234	239,730	181,784	57,946
Marine Deposits	334	700	1,034	910	124
Forest Deposits	6	120	126	12	114
Trust Interest Fund	...	483	483	473	10
Deposits for work done for Public bodies or individuals	...	10	10	10	...
Other Deposits.				31,523	
Public Works Deposits (Buildings and Roads)	13,265	28,358	41,623	1,299	10,100
Public Works Deposits (Irrigation)	879	420	1,299	10,436	...
Public Works Deposits (Railway Capital)	3,324	10,012	13,336	16,152	2,900
Public Works Deposits (Railway Revenue)	3,639	17,201	20,840		4,688
State Railway Fine Fund (Railway Revenue)	...	1,033	1,033	1,033	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	815	...	815	305	510
TOTAL . Rx.	139,856	616,693	756,549	624,029	132,520
ASSAM.					
Civil Deposits.					
Revenue Deposits	34,211	27,754	61,965	30,974	30,991
Civil Courts' Deposits	5,218	8,557	13,775	7,057	6,718
Personal Deposits	2,687	72,503	75,190	72,638	2,552
Municipal Funds	3,148	19,235	22,383	19,037	3,346
Forest Deposits	4	...	4	4	...
Trust Interest Fund	8	913	921	908	13
Deposits for Government Loans (temporary)	...	...	...	...	...
Deposits for work done for public bodies or individuals	26	272	298	258	40
Other Deposits.					
Public Works Deposits (Buildings and Roads)	4,075	7,406	11,481	7,647	3,834
Public Works Deposits (Railway Capital)	(*a*) 1,620	13,494	15,114	12,389	2,725
Public Works Deposits (Railway Revenue)	95	169	264	180	84
State Railway Fine Fund (Railway Revenue)	...	15	15	15	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*324*	18,066	17,742	17,811	—*69*
TOTAL . Rx.	50,768	168,384	219,152	168,918	50,234
Carried forward . Rx.	826,327	4,616,543	5,442,870	4,807,465	635,405

(*a*) Balance of the Assam-Bengal Railway Deposits shown under Bengal in last year's accounts.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1895—*continued.*

	Balance, 1st April 1894.	Receipts in 1894-95.	Total.	Payments in 1894-95.	Balance, 31st March 1895.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	826,327	4,616,543	5,442,870	4,807,465	635,405
Bengal.					
Civil Deposits.					
Revenue Deposits	229,526	238,373	467,899	262,765	205,134
Civil Courts' Deposits	371,305	908,204	1,279,509	871,891	407,618
Criminal Courts' Deposits	16,976	18,942	35,918	16,969	18,949
Personal Deposits	205,177	978,404	1,183,581	1,018,246	165,335
Municipal Funds	37,355	222,224	259,579	223,661	35,918
Forest Deposits	79	89	168	139	29
Presidency Bank Deposits	9,664	4,210	13,874	3,092	10,782
Trust Interest Fund	943	137,468	138,411	133,635	4,776
Port Trust Deposit	5,519	9,993	15,512	8,497	7,015
Deposits for work done for public bodies or individuals	9,845	14,198	24,043	8,730	15,313
Other Deposits.					
Public Works Deposits (Buildings and Roads)	4,318	11,708	16,026	11,529	4,497
Public Works Deposits (Irrigation)	14,247	9,725	23,972	14,095	9,877
Public Works Deposits (Railway Capital)	(*a*) 7,469	30	7,499	2,718	4,781
Public Works Deposits (Railway Revenue)	(*b*) 3,237	257,990	261,227	246,141	15,086
State Railway Fine Fund (Railway Revenue)	(*b*) 504	1,844	2,348	2,042	306
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	134,313	234,312	368,625	225,704	142,921
Total . Rx.	1,050,477	3,047,714	4,098,191	3,049,854	1,048,337
North-Western Provinces and Oudh.					
Civil Deposits.					
Revenue Deposits	75,344	220,604	295,948	220,431	75,517
Civil Courts' Deposits	294,119	594,164	888,283	610,719	277,564
Criminal Courts' Deposits	12,360	51,431	63,791	50,162	13,629
Personal Deposits	110,702	1,527,921	1,638,623	1,543,166	95,457
Municipal Funds	149,366	614,823	764,189	533,454	230,735
Forest Deposits	529	978	1,507	730	777
Trust Interest Fund	523	32,585	33,108	28,363	4,745
Other Deposits.					
Public Works Deposits (Buildings and Roads)	15,419	36,365	51,784	39,242	12,542
Public Works Deposits (Irrigation)	(*b*) 2,138	4,942	7,080	4,757	2,323
Public Works Deposits (Railway Capital)	(*b*) 1,930	14,404	16,334	13,969	2,365
Public Works Deposits (Railway Revenue)	18,375	88,264	106,639	83,953	22,686
State Railway Fine Fund	423	1,329	1,752	1,139	613
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—3,567	1,695	—1,872	2,888	—4,760
Total . Rx.	677,661	3,189,505	3,867,166	3,132,973	734,193
Carried forward . Rx.	2,554,465	10,853,762	13,408,227	10,990,292	2,417,935

(*a*) Falls short of last year's closing balance by Rx. 1,620 being Assam Bengal Railway Deposits now shown under Assam.
(*b*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1895—*continued.*

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,554,465	10,853,762	13,408,227	10,990,292	2,417,935
PUNJAB.					
Civil Deposits.					
Revenue Deposits	131,945	363,611	495,556	363,923	131,633
Personal Deposits	67,014	726,458	793,472	712,572	80,900
Municipal Funds	98,943	425,543	524,486	412,605	111,881
Forest Deposits	56	193	249	64	185
Trust Interest Fund	115	25,957	26,072	25,416	656
Deposits for work done for public bodies or individuals	104	200	304	...	304
Other Deposits.					
Public Works Deposits (Buildings and Roads)	17,465	19,660	37,125	28,774	8,351
Public Works Deposits (Irrigation)	(*a*) 27,153	31,502	58,655	32,283	26,372
Public Works Deposits (Railway Capital)	826	13,623	14,449	9,745	4,704
Public Works Deposits (Railway Revenue)	(*a*) 55,923	450,670	506,593	461,191	45,402
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—1,779	13,137	11,358	4,598	6,760
TOTAL . Rx.	397,765	2,070,554	2,468,319	2,051,171	417,148
MADRAS.					
Civil Deposits.					
Revenue Deposits	177,217	239,962	417,179	243,530	173,649
Civil Courts' Deposits	148,730	427,081	575,811	418,779	157,032
Criminal Courts' Deposits	7,162	11,923	19,085	11,327	7,758
Personal Deposits	180,699	849,527	1,030,226	841,710	188,516
Municipal Funds	53,588	245,949	299,537	220,724	78,813
Presidency Savings Bank Deposits Dead Accounts	4,356	131	4,487	50	4,437
Trust Interest Fund	1,296	134,053	135,349	132,394	2,955
Deposits of deceased officers and men of the Native Army	84	28	112	16	96
Deposits for work done for public bodies or individuals	126	4,859	4,985	3,626	1,359
Other Deposits.					
Military Deposits	29,688	18,087	47,775	25,721	22,054
Public Works Deposits (Buildings and Roads)	5,098	23,543	28,641	22,388	6,253
Public Works Deposits (Railway Capital)	(*a*) 14,744	43,595	58,339	48,253	10,086
Public Works Deposits (Railway Revenue)	11,615	59,481	71,096	53,479	17,617
Trust Interest Account (Military)	6	227	233	206	27
State Railway Fine Fund (Railway Revenue)	39	916	955	271	684
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*b*) −78,226	514,573	436,347	412,299	24,048
TOTAL . Rx.	556,222	2,573,935	3,130,157	2,434,773	695,384
Carried forward . Rx.	3,508,452	15,498,251	19,006,703	15,476,236	3,530,467

(*a*) Differs from last year's closing balance for corrections since made.
(*b*) Differs from last year's closing balance by Rx. 82,240 being the nominal value of Promissory Notes held on account of the Village Service Fund now brought on the accounts.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1895 —*continued.*

	Balance, 1st April 1894.	Receipts in 1894-95.	TOTAL.	Payments in 1894-95.	Balance, 31st March 1895.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	3,508,452	15,498,251	19,006,703	15,476,236	3,530,467
BOMBAY.					
Civil Deposits.					
Revenue Deposits	62,422	191,374	253,796	194,777	59,019
Civil Courts' Deposits	60,335	316,394	376,729	304,253	72,476
Criminal Courts' Deposits	4,576	10,621	15,197	11,819	3,378
Personal Deposits	166,405	1,003,961	1,170,366	986,965	183,401
Municipal Funds	104,786	203,976	308,762	210,044	98,718
Marine Deposits	740	3,104	3,844	2,911	933
Forest Deposits	13,946	14,822	28,768	14,182	14,586
Presidency Bank Deposits	9,342	957	10,299	261	10,038
Trust Interest Fund	4,126	256,453	260,579	253,521	7,058
Deposits of deceased officers and men of the Native Army	176	45	221	62	159
Deposits for work done for public bodies or individuals	167	1,950	2,117	1,808	309
Deposits for Government Loans (temporary)	...	14	14	14	...
Other Deposits.					
Military Deposits	8,349	11,960	20,309	12,021	8,288
Public Works Deposits (Buildings and Roads)	41,662	67,079	108,741	63,441	45,300
Public Works Deposits (Irrigation)	10,084	23,780	33,864	22,868	10,996
Public Works Deposits (Railway Revenue)	24,818	66,004	90,822	73,118	17,704
State Railway Fine Fund (Railway Revenue)	(*a*) 1,582	745	2,327	836	1,491
Trust Interest Account (Military)	...	310	310	310	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—2,325	4,188	1,863	3,618	—1,755
TOTAL . Rx.	511,191	2,177,737	2,688,928	2,156,829	532,099
GRAND TOTAL . Rx.	4,019,643	17,675,988	21,695,631	17,633,065	4,062,566

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1895, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1894.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1895.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
LOANS TO NATIVE STATES.								
BENGAL.								
Cooch Behar State	*Rx.* 51,372	*Rx.* 3,342	*Rx.* 54,714	*Rx.* 9,994	*Rx.* 44,720	*Rx.* 80,000	4 per cent.	*Rx.* 2,253
LOANS TO PRESIDENCY CORPORATIONS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,943
Ditto Trust Consolidated Loan	369,157	...	369,157	16,181	352,976	534,035	4½ „ „	16,432
Ditto ditto for construction of Kidderpur Dock	(*a*) 2,877,056	...	2,877,056	...	2,877,056	2,877,056	4 „ „	75,079
Consolidated Loan of the Calcutta Municipality	511,150	...	511,150	24,970	486,180	783,120	4¼ „ „	21,461
TOTAL . Rx.	3,933,863	...	3,933,863	41,151	3,892,712			120,915
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent.	5,720
Do. Harbour Trust	517,424	15,000	532,424	60,000	472,424	582,890	4½ „ „	22,291
TOTAL . Rx.	660,424	15,000	675,424	60,000	615,424			28,011
BOMBAY.								
Bombay Municipality (Water-supply)	257,468	165	257,633	1,119	256,514	373,005	4 per cent.	10,279.
Do. Port Trust, for Dock Extension	924,215	18,191	942,406	...	942,406	940,000	4 & 3½ „ „	36,012
Ditto ditto for Loans bearing interest under Acts I and VI of 1873 and 1879	2,037,755	...	2,037,755	4,315	2,033,440	2,117,075	4½ „ „	91,730
Bombay Port Trust for Loans not bearing interest under Acts I and VI of 1873 and 1879	41,691	...	41,691	4,315	37,376	84,468	*Nil.*	...
TOTAL . Rx.	3,261,129	18,356	3,279,485	9,749	3,269,736			138,021
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	7,855,416	33,356	7,888,772	110,900	7,777,872			286,947
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	30,431	...	30,431	803	29,628	34,300	5 per cent.	1,512
Quetta „	2,105	7,719	9,824	206	9,618	10,528	4½ „ „	94
Mercarra „	...	500	500	...	500	500	4½ „ „	5
TOTAL . Rx.	32,536	8,219	40,755	1,009	39,746			1,611
UPPER BURMA.								
Pakôkku Municipality	1,279	...	1,279	408	871	2,400	4½ per cent.	53
Mônywa „	979	...	979	146	833	1,500	4½ „	42
Pyinmana „	2,132	...	2,132	498	1,634	3,500	4½ „	90
Yamethin „	911	...	911	185	726	1,000	5 „	43
Sagaing „	789	...	789	309	480	1,500	5 „	36
Yeu Municipality	531	...	531	204	327	1,000	5 „	24
Taungdwingyi Municipality	838	...	838	88	750	1,000	5 „	41
Myingyan „	1,884	...	1,884	437	1,447	2,300	5 „	89
Kyaukse „	1,759	...	1,759	171	1,588	2,000	5 „	86
TOTAL . Rx.	11,102	...	11,102	2,446	8,656			504
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES .	43,638	8,219	51,857	3,455	48,402			2,115

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	3,293	...	3,293	340	2,953	4,965	5 per cent.	160
Syad Adam Shah	(a) 418	...	418	418	...	1,200	5 „ „	8
Talukdars of Ajmere	(a) 337	46	383	131	252	82,500	5 „ „	622
Mir Hazar Khan, Ressaldar of Marri Levies	50	100	150	60	90	300	5 „ „	...
TOTAL . Rx.	4,098	146	4,244	949	3,295			790
LOWER BURMA.								
Bishop of Rangoon	10,425	3,417	13,842	13,842	...	14,000	4 per cent.	621
Mirza Jaharuddin	24	...	24	22	2	80	5 „ „	...
TOTAL . Rx.	10,449	3,417	13,866	13,864	2			621
BENGAL.								
Shahzada Mahomed Furukhshah	72,500	...	72,500	...	72,500	72,500	4 per cent.	2,862
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	87,047	3,563	90,610	14,813	75,797			4,273
LOANS TO DISTRICT, &c., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	21,622	...	21,622	1,028	20,594	30,000	4½ per cent.	959
Ditto Secunderabad (Water works)	45,000	20,800	65,800	...	65,800	75,800	4½ „	...
TOTAL . Rx.	66,622	20,800	87,422	1,028	86,394			959
UPPER BURMA.								
Magwe District Fund	600	...	600	200	400	1,000	4½ per cent.	25
Pakokku ditto	215	...	215	104	111	410	5 „	9
TOTAL . Rx.	815	...	815	304	511			34
MADRAS.								
Cantonment Committee, Wellington	180	...	180	20	160	200	4½ per cent.	8
TOTAL LOANS TO DISTRICT, &c., COMMITTEES	67,617	20,800	88,417	1,352	87,065			1,001
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	34,459	327	34,786	7,043	27,743	52,000	6½ per cent.	
Ditto for relief of Agriculturists and other purposes	12,818	4,551	17,369	9,653	7,716	15,700	6½ per cent.	
TOTAL . Rx.	47,277	4,878	52,155	16,696	35,459			2,556
UPPER BURMA.								
Advances for relief of Agriculturists and other purposes	39,210	12,885	52,095	26,515	25,580	18,500	6½ per cent.	2,516
TOTAL ADVANCES TO CULTIVATORS . Rx.	86,487	17,763	104,250	43,211	61,039			5,072
GRAND TOTAL . „	8,191,577	87,043	8,278,620	183,725	8,094,895			301,661

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1895, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1894.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1895.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality (Water-supply)	35,996	...	35,996	1,450	34,546	40,000	4½ per cent.	1,604
Burhanpur Municipality (Do.)	9,639	...	9,639	2,020	7,619	10,500	4½ ,,	385
Raipur Municipality (Do.)	9,844	...	9,844	325	9,519	10,000	4½ ,,	439
Khandwa Municipality for Molighat water-works	...	4,000	4,000	...	4,000	24,000	4 ,,	...
Jubbulpore Municipality for water-works—Drainage schemes	...	20,000	20,000	...	20,000	20,000	4 ,,	...
TOTAL . Rx.	55,479	24,000	79,479	3,795	75,684			2,428
BURMA.								
Lower Burma—								
Prome Municipality	7,742	...	7,742	436	7,306	20,000	5 per cent.	382
Rangoon Municipality (Water-supply)	8,885	...	8,885	2,399	6,486	30,000	4½ ,,	373
Kyauk-phyu Municipality	269	...	269	269	...	1,000	5 ,,	10
Mergui Municipality	350	...	350	74	276	500	5 ,,	16
Maubin Municipality	716	...	716	87	629	800	5 ,,	35
Paungde Municipality	1,636	...	1,636	172	1,464	1,800	5 ,,	80
Yandoon Municipality	7,500	...	7,500	346	7,154	7,500	5 ,,	371
Shwegyan Municipality	...	250	250	...	250	1,000	5 ,,	...
Akyab Municipality	...	2,000	2,000	...	2,000	2,000	5 ,,	...
TOTAL . Rx.	27,098	2,250	29,348	3,783	25,565			1,267
ASSAM.								
Shillong Municipality	1,119	400	1,519	137	1,382	2,150	4½ & 5 per cent.	60
BENGAL.								
Chittagong Municipality	4,500	...	4,500	216	4,284	4,500	4½ per cent.	200
Darjeeling Municipality	5,128	4,000	9,128	381	8,747	13,500	4½ ,,	195
Manicktolla Municipality	2,399	...	2,399	207	2,192	2,500	4½ ,,	106
Dacca Municipality	11,950	...	11,950	202	11,748	12,500	4½ ,,	537
Faridpur Municipality	401	...	401	45	356	500	4½ ,,	18
Rajshahye Municipality	1,133	...	1,133	139	994	1,500	4½ ,,	49
Mozufferpore Municipality	4,500	1,500	6,000	...	6,000	6,000	4½ ,,	186
Patna Municipality	15,800	16,000	31,800	255	31,545	31,800	4½ ,,	1,194
Commillah Municipality (Tipperah)	83	...	83	53	30	250	4½ ,,	4
Serampore Municipality	2,847	...	2,847	103	2,744	3,000	4½ ,,	128
Chapra Municipality	421	...	421	162	259	500	4½ ,,	17
Pooree Municipality	2,000	...	2,000	163	1,837	2,000	4½ ,,	88
Howrah Municipality	1,891	51,000	52,891	370	52,521	153,000	4 & 4½ per cent.	81
Jalpiguri Municipality	...	1,800	1,800	...	1,800	1,800	4½ per cent.	...
Kurseong Municipality	...	200	200	...	200	200	4½ ,,	...
Dinagepur Municipality	...	1,000	1,000	78	922	1,000	4½ ,,	6
Arrah Municipality	...	10,000	10,000	88	9,912	10,000	4½ ,,	294
TOTAL . Rx.	53,053	85,500	138,553	2,462	136,091			3,103

NORTH-WESTERN PROVINCES AND OUDH.								
Naini Tal Municipality (Water-Works)	26,000	...	26,000	463	25,537	26,000	4 per cent.	916
Naini Tal Municipality	...	2,000	2,000	...	2,000	2,000	4 „	...
Agra Municipality (Water-Works and Drainage)	122,444	8,112	130,556	2,357	128,199	133,782	4 & 4½ „	4,889
Allahabad Municipality (Water-Works)	160,099	...	160,099	3,083	157,016	164,321	4 „	6,371
Benares Municipality (Do.)	190,000	5,823	195,823	1,665	194,158	195,823	4 „	3,969
Benares Municipality (Drainage)	10,000	20,000	30,000	...	30,000	30,000	4 „	402
Cawnpore Municipality (Water-Works)	90,000	55,000	145,000	281	144,719	145,000	4 „	3,491
Mussoorie Municipality (Do.)	3,600	...	3,600	58	3·542	3,600	4½ „	96
Lucknow Municipality (Do.)	98,000	34,000	132,000	...	132,000	132,000	4 „	1
Bara Banki Municipality	481	...	481	65	416	600	4½ „	20
Kheri Municipality (Conservancy)	150	...	150	150	...	200	4½ „	1
Bareilly Municipality (Do.)	1,170	...	1,170	171	999	1,350	4½ „	81
Khasganj Municipality (Drainage)	...	1,200	1,200	...	1,200	1,200	4½ „	3
Khairabad Municipality (Conservancy)	...	250	250	...	250	250	4½ „	...
TOTAL . Rx.	701,944	126,385	828,329	8,293	820,036			20,240
PUNJAB.								
Lahore Municipality	160,419	...	160,419	2,343	158,076	177,500	4½ per cent.(*a*)	6,819
Simla Municipality for Town Hall and Water-Works	89,784	...	89,784	1,936	87,848	120,000	4 „	3,569
Peshawar Municipality	6,000	...	6,000	4,500	1,500	15,000	5 „	239
Edwardesabad Municipality	354	...	354	132	222	3,500	5 „	18
Dera Ghazi Khan Municipality	16,346	...	16,346	1,170	15,176	23,400	4 „	721
Delhi Municipality	61,437	9,106	70,543	2,483	68,060	82,000	4 „	2,717
Ludhiana Municipality	5,349	19	5,368	319	5,049	6,000	5 „	404
Kohat Municipality	1,590	...	1,590	110	1,480	1,700	5 „	78
Dalhousie Municipality	4,232	347	4,579	212	4,367	5,033	5 „	186
TOTAL . Rx.	345,511	9,472	354,983	13,205	341,778			14,751
Carried over .	1,184,204	248,007	1,432,211	31,675	1,400,536			41,849

(*a*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1895, and the amount of such LOANS at the commencement and close of the year—*continued*.

	Amount, 1st April 1894.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1895.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward .	1,184,204	248,007	1,432,211	31,675	1,400,536			41,849
MADRAS.								
Adoni Municipality	6,600	...	6,600	155	6,445	6,600	4½ per cent.	239
Coonoor Municipality	1,148	...	1,148	81	1,067	1,925	4½ ,,	49
Ootacamund Municipality	5,793	...	5,793	304	5,489	7,292	4½ & 4¼	246
Cochin Municipality	703	...	703	75	628	1,400	4½ ,,	32
Kombhakonam Municipality	5,905	...	5,905	198	5,707	6,000	4½ ,,	263
Calicut Municipality	2,300	...	2,300	200	2,100	3,000	4½ ,,	103
Mayavaram Municipality	598	...	598	48	550	850	4¼ ,,	25
Cuddapah Municipality	955	...	955	17	938	969	4¼ ,,	41
Tanjore Municipality	16,360	2,590	18,950	...	18,950	19,000	4¼ ,,	695
Madura Municipality	16,400	...	16,400	280	16,120	16,400	4¼ ,,	697
Tellicherry Municipality	500	...	500	50	450	500	4½ ,,	21
Kurnool Municipality	...	5,622	5,622	...	5,622	5,622	4¼ ,,	...
Trichinopoly	...	10,000	10,000	...	10,000	10,000	4¼ ,,	201
TOTAL . Rx.	57,262	18,212	75,474	1,408	74,066			2,612
BOMBAY.								
Hubli Municipality	23,880	...	23,880	601	23,279	24,200	4½ per cent.	885
Ahmedabad Municipality	43,480	...	43,480	800	42,680	45,000	4½ ,,	1,947
Dharwar Municipality	1,069	...	1,069	231	838	3,600	4½ ,,	44
Godhra Municipality	852	...	852	38	814	1,000	5 ,,	42
Hyderabad Municipality (for Water-supply)	7,072	...	7,072	1,331	5,741	30,000	4½ ,,	293
Islampur Municipality	2,100	...	2,100	105	1,995	2,100	4½ ,,	82
Panvel Municipality	5,804	...	5,804	100	5,704	5,900	4½ ,,	260
Sangamner Municipality	213	...	213	37	176	600	4½ ,,	9
Dhulia Municipality	24,000	1,000	25,000	201	24,799	25,000	4½ ,,	1,004
Bhiwndi Municipality	...	400	400	...	400	400	4½ ,,	...
TOTAL . Rx.	108,470	1,400	109,870	3,444	106,426			4,566
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES .. Rx.	1,349,936	267,619	1,617,555	36,527	1,581,028			49,027
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	2,286	...	2,286	1,111	1,175	8,000	4½ per cent.	90

BENGAL.								
Chittagong Port Fund	17,500	...	17,500	842	16,658	20,000	4½ per cent.	788
BOMBAY.								
Karachi Port Trust	213,301	...	213,301	4,264	209,037	226,150	4½ per cent.	9,548
TOTAL LOANS TO PORT FUNDS	233,087	...	233,087	6,217	226,870			10,426
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	4,138	...	4,138	1,636	2,502	8,000	4½ per cent.	169
Dinagepur District Board	16,000	4,000	20,000	...	20,000	20,000	4½ „	721
Julpaiguri District Board	1,088	...	1,088	521	567	2,500	4½ „	43
Sarun District Board	2,588	...	2,588	1,023	1,565	5,000	4½ „	105
Darbhanga District Board	18,000	...	18,000	863	17,137	18,000	4½ „	1,612
Manbhum Road Committee	900	...	900	164	736	900	4½ „	39
TOTAL Rx.	42,714	4,000	46,714	4,207	42,507			2,689
PUNJAB.								
Gujranwala District Board	...	3,600	3,600	...	3,600	3,600	4 per cent.	...
Jhang District Board	...	4,600	4,600	...	4,600	4,600	4 „	...
TOTAL	...	8,200	8,200	...	8,200			...
MADRAS.								
Saidapet Local Fund Board	6,152	...	6,152	1,263	4,889	19,979	4½ per cent.	263
Tellicherry Local Fund Board	1,531	...	1,531	300	1,231	6,000	4½ „	62
TOTAL Rx.	7,683	...	7,683	1,563	6,120			325
BOMBAY.								
District Local Board, Ahmedabad	2,659	...	2,659	396	2,263	3,400	4½ per cent.	120
District Local Board, Bijapur	2,170	...	2,170	287	1,883	5,000	4½ „	94
District Local Board, Ratnagiri	4,572	...	4,572	410	4,162	20,050	4½ „	201
District Local Board, Surat	7,320	...	7,320	2,375	4,945	35,000	4½ „	297
District Local Board, Dharwar	...	2,000	2,000	...	2,000	30,000	4½ „	...
TOTAL Rx.	16,721	2,000	18,721	3,468	15,253			712
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES Rx.	67,118	14,200	81,318	9,238	72,080			3,726

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1895, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1894.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1895.	Amount of loan sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.								
Rehracole Feudatory State	320	...	320	320	...	1,500	5 per cent.	8
BURMA.								
Mirza Mahomed Shah Abbas	80	...	80	30	50	100	5 per cent.	3
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,340	...	1,340	20	1,320	1,500	4 per cent.	44
Raja of Nayagur	1,000	1,500	2,500	...	2,500	2,500	4½ „ „	32
Deo Estate in Gya	41,015	...	41,015	1,972	39,043	67,200	4½ „ „	1,845
Prince Jehan Kadir Mirza	7,175	...	7,175	282	6,893	8,000	4½ „ „	318
Saint Joseph's College, Darjeeling	600	...	600	200	400	1,000	4½ „ „	27
Darjeeling Girls' School	845	...	845	327	518	1,600	4½ „ „	34
Loretto Convent	900	...	900	100	800	1,000	4½ „ „	41
TOTAL . Rx.	52,875	1,500	54,375	2,901	51,474			2,341
NORTH-WESTERN PROVINCES AND OUDH.								
Thakur Gurdial Sing (Mainpuri)	1,621	...	1,621	234	1,387	4,800	6 per cent.	120
Sheobalak (Mirzapur)	207	...	207	31	176	300	5 „ „	9
Raja Ranabir Singh (Dehra Dun)	1,375	...	1,375	116	1,259	1,720	4 „ „	54
Mahommedan Anglo-Oriental College Committee (Aligarh)	780	...	780	272	508	1,500	4½ „ „	29
TOTAL . Rx.	3,983	...	3,983	653	3,330			212
PUNJAB.								
Ali Akbar Khan of Kalabat	78	...	78	78	...	600	6 per cent.	5
Archdeacon of Lahore (Simla Parsonage)	914	...	914	135	779	1,800	4 „ „	39
Diocesan Board of Education	1,131	...	1,131	99	1,032	1,700	4½ „ „	51

Nawab Atta Mohamed Khan	2,345	...	2,345	382	1,963	5,000	5 ,,	180
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	250	...	250	250	...	6,000	5 ,,	86
Raja Inder Deo of Akrota	272	...	272	168	104	1,487	6¼ ,,	17
Raja Niyamatulla Khan	2,274	...	2,274	98	2,176	2,900	4½ ,,	102
Raja Feroze Khan of Khairpur	1,939	...	1,939	399	1,540	4,000	6 ,,	101
Rai Hera Chand	1,103	...	1,103	112	991	1,500	5 ,,	56
Mirza Suriya Jah	3,797	...	3,797	328	3,469	4,500	5 ,,	182
Seraj-ud-din Haidar	...	4,200	4,200	341	3,859	4,200	4 ,,	112
Imam Bux, Sub-Surveyor	120	...	120	30	90	300	*Nil.*	...
TOTAL . Rx.	14,223	4,200	18,423	2,420	16,003			931
MADRAS.								
Banganapalli Nawab	4,676	...	4,676	2,778	1,898	30,000	6 per cent.	285
Shulagiri Estate	1,570	...	1,570	272	1,298	3,500	5 ,,	78
TOTAL . Rx.	6,246	...	6,246	3,050	3,196			363
BOMBAY.								
Administrator to the Chief of Malegaon	2,554	...	2,554	722	1,832	8,400	5 per cent.	128
Sayad Shaha Abdulla Huseen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	2,624	...	2,624	270	2,354	4,200	5 ,,	130
Thakoor of Dhrole	1,788	...	1,788	851	937	15,000	5 ,,	149
Yadneshwar and Sadashiv Balkristna Dixit	419	...	419	419	...	6,000	4½ ,,	19
Wadherao Lalbux	68	...	68	68	...	90	5 ,,	6
Chandna Kasbatis	46	...	46	20	26	406	*Nil.*	...
TOTAL . Rx.	7,499	...	7,499	2,350	5,149			432
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	85,226	5,700	90,926	11,724	79,202			4,290

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1895, and the Amount of such Loans at the Commencement and Close of the Year —*continued.*

	Amount, 1st April 1894.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1895.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	(*a*) 153,335	4,776	158,111	11,992	146,119	...	5 per cent.	3,258
Embankment Advances	19,791	9,396	29,187	1,887	27,300	...	5 „ „	96
TOTAL . Rx.	173,126	14,172	187,298	13,879	173,419			3,354
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	5,163	4	5,167	1,921	3,246	...	...	217
Oudh Talukdars' Relief Act.								
Chaudhri Muhammad Azim (Hardoi)	2,706	...	2,706	2,706	...	19,000	5 per cent.	114
Bahna Estate (Rai Bareilli)	2,000	...	2,000	450	1,550	7,038	5 „ „	84

Captains Gulab and Atar Singh (Rai Bareilli)	2,790	...	2,790	693	2,097	22,500	5 „ „	118
Dewan Kishen Kumar (Barabanki)	2,862	...	2,862	190	2,672	7,652	*Nil.*	...
TOTAL . Rx.	15,521	4	15,525	5,960	9,565			533
BOMBAY.								
Kaira Thakoors	14,081	...	14,081	1,128	12,953	27,000	5 per cent.	690
Talukdaree Settlement Officer, Ahmedabad	15,661	1,544	17,205	1,475	15,730	47,000	5 „ „	739
Talukdaree Settlement Officer, Broach	1,067	...	1,067	363	704	47,000	5 „ „	48
Manager, Karachi Encumbered Estates	569	...	569	182	387		5 „ „	24
Manager, Encumbered Estate, Hyderabad	1,040	...	1,040	470	570	170,000	5 „ „	52
Manager, Encumbered Estate, Shikarpur	320	...	320	320	...		5 „ „	15
TOTAL . Rx.	32,738	1,544	34,282	3,938	30,344			1,568
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	221,385	15,720	237,105	23,777	213,328			5,455

(*a*) Differs from last year's closing balance Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1895, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1894.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1895.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	11,179	2,538	13,717	2,553	11,164	4 to 6 per cent.	582
Ditto for relief of Agriculturists and other purposes	32,179	78,555	110,734	12,700	98,034		1,479
TOTAL . RX.	43,358	81,093	124,451	15,253	109,198		2,061
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes	855	5,251	6,106	1,808	4,298	6¼ per cent.	136
ASSAM.							
Advances for improvement of land	4	...	4	4	...	6¼ per cent.	...
Ditto for relief of Agriculturists and other purposes	83	455	538	291	247	6¼ „ „	11
TOTAL . RX.	87	455	542	295	247		11
BENGAL.							
Advances for improvement of land	19,926	3,649	23,575	5,418	18,157	6¼ per cent.	1,223
Ditto for relief of Agriculturists and other purposes	28,868	5,667	34,535	14,725	19,810	6¼ „ „	1,421
TOTAL . RX.	48,794	9,316	58,110	20,143	37,967		2,644
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	37,819	11,405	49,224	13,896	35,328	6¼ per cent. (*a*)	1,735
Ditto for relief of Agriculturists and other purposes	39,380	53,586	92,966	27,643	65,323		1,630
TOTAL . RX.	77,199	64,991	142,190	41,539	100,651		3,365
PUNJAB.							
Advances for improvement of land	156,527	13,704	170,231	31,190	139,041	6¼ per cent.	10,939
Ditto for relief of Agriculturists and other purposes	11,930	5,036	16,966	8,273	8,693	6¼ „ „	807
TOTAL . RX.	168,457	18,740	187,197	39,463	147,734		11,746

MADRAS.							
Advances for improvement of land	350,792	26,371	377,163	64,270	312,893	6¼, 3 & 4 per cent.	13,456
Ditto for relief of Agriculturists and other purposes	13,819	1,588	15,407	12,931	2,476	6¼ per cent.	1,028
TOTAL . Rx.	364,611	27,959	392,570	77,201	315,369		14,484
BOMBAY.							
Advances for improvement of land	152,409	73,962	226,371	30,890	195,481	3⅛, 4½, 5, 6 & 6¼ per cent.	5,744
Ditto for relief of Agriculturists and other purposes	22,957	14,757	37,714	14,467	23,247		984
TOTAL . Rx.	175,366	88,719	264,085	45,357	218,728		6,728
TOTAL ADVANCES TO CULTIVATORS . Rx.	878,727	296,524	1,175,251	241,059	934,192		41,175
GRAND TOTAL .	2,835,479	599,763	3,435,242	328,542	3,106,700		114,099
Distribution of the above—							
Central Provinces	99,157	105,093	204,250	19,368	184,882		4,497
Burma (Lower)	30,319	7,501	37,820	6,732	31,088		1,496
Assam	1,206	855	2,061	432	1,629		71
Bengal	388,062	114,488	502,550	44,434	458,116		14,919
North-Western Provinces and Oudh	798,647	191,380	990,027	56,445	933,582		24,350
Punjab	528,191	40,612	568,803	55,088	513,715		27,428
Madras	435,802	46,171	481,973	83,222	398,751		17,784
Bombay	554,095	93,663	647,758	62,821	584,937		23,554

(*a*) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 86.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1894-95; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1895; and the BALANCES at that Date.

TRANSACTIONS.	STATE.								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal.	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
DURING THE YEAR 1894-95.	£	£	£	£	*Rx.*	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	64,048	...	...	...	...	...	...	64,048	...	...	...	...	64,048
Debentures:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	300,000	...	...	300,000	300,000
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	64,048	...	...	...	...	...	...	64,048	300,000	...	...	300,000	364,048
B. Payments for discharge of Debentures	...	...	...	...	...	...	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	64,048	...	...	...	...	...	...	64,048	300,000	...	...	300,000	364,048
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	264,075	2,522	8,784	...	20,000	3,921	16,088	315,390	288,982	436,569	179,538	905,089	1,220,479
England	272,580	1,889	17,368	53,458	...	2,633	39,721	387,649	141,527	317,147	44,411	503,085	890,734
C. TOTAL	536,655	4,411	26,152	53,458	20,000	6,554	55,809	703,039	430,509	753,716	223,949	1,408,174	2,111,213
Repayments:													
India, at Contract Rates	...	...	...	4,746	...	...	...	4,746	277,145	605,464	206,060	1,088,669	1,093,415
England	572	187	116	622	...	7	291	1,795	721	650	572	1,943	3,738
D. TOTAL	572	187	116	5,368	...	7	291	6,541	277,866	606,114	206,632	1,090,612	1,097,153
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	536,083	4,224	26,036	48,090	20,000	6,547	55,518	696,498	152,643	147,602	17,317	317,562	1,014,060
A. + D. TOTAL RECEIPTS	64,620	187	116	5,368	...	7	291	70,589	577,866	606,114	206,632	1,390,612	1,461,201
B. + C. TOTAL PAYMENTS	536,655	4,411	26,152	53,458	20,000	6,554	55,809	703,039	430,509	753,716	223,949	1,408,174	2,111,213
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	...	...	...	...	...	...	...	...	...	...	...	...

TO 31ST MARCH 1895.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	185,000	...	8,460	193,460	21,672	496,897	...	518,569	712,029
England	1,466,608	500,000	3,000,000	3,000,000	...	200,000	3,491,540	11,658,148	7,528,628	19,503,103	10,257,630	37,289,361	48,947,509
Debentures:													
Nominal amount	...	...	*1,500,000*	*2,754,100*	...	§*147,000*	*943,100*	*5,344,200*	*1,538,500*	*2,970,900*	*800,000*	*5,309,400*	*10,653,600*
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,538,500	2,970,900	800,000	5,309,400	10,667,437
Debenture Stock:													
Stock represented	...	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
Cash received	...	...	...	...	...	...	¶1,200,000	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	1,466,608	500,000	4,505,781	5,756,116	185,000	360,837	5,698,057	18,472,399	9,107,219	25,736,533	11,069,644	45,913,396	64,385,795
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	500,000	2,760,000	1,345,000	...	...	2,129,900	6,734,900	...	...	...	...	6,734,900
	1,466,608	1,000,000	7,265,781	7,101,116	185,000	360,837	7,827,957	25,207,299	9,107,219	25,736,533	11,069,644	45,913,396	71,120,695
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net Payments:													
India, at Contract Rates	854,323	335,262	5,092,505	4,713,108	185,000	188,728	5,786,677	17,155,603	2,286,867	6,463,367	4,104,870	12,855,104	30,010,707
England	612,285	492,815	2,468,461	2,319,611	...	275,388	1,798,670	7,967,230	6,720,073	19,068,757	6,950,328	32,739,158	40,706,388
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(*a*) 1,466,608	828,077	7,560,966	7,032,719	185,000	464,116	7,585,347	25,122,833	9,006,940	25,532,124	11,055,198	45,594,262	70,717,095
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit	...	171,923	...	68,397	...	...	242,610	482,930	100,279	204,409	14,446	319,134	802,064
At Debit	...	...	295,185	...	...	103,279	...	398,464	...	...	...	...	398,464

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
‖ Excluding premium, which is included under "Capital not bearing Interest."
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."
(*a*) Besides £122,617 and £5,388 debited and £41,817 credited to Capital Account on account of interest on Share Capital paid by the Secretary of State, Interest on Interest and Interest on excess Capital respectively.

No. 87.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
Her Majesty's Imperial Government.		
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	£ 5,408	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	9,411	2
Ditto ditto to retired Hong-Kong Police	482	3
Enlistment of Natives of India for service in the Colonies	2,940	4
Remittances to India from Hong Kong Regiment and Asiatic Artillery	...	5
Postal and Money Order Transactions	...	6
Little Basses Light Vessel Dues	...	7
Balances of Shipping Masters' Accounts	...	8
Defence Works at Aden	6,875	9
Royal Commission on opium	5,743	10
Miscellaneous	11,482	11
	42,341	12
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	13
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	14
Family Allotments	...	15
Remittances by Administrators General	...	16
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	17
Rajputana-Malwa Railway ditto ditto	...	18
South Indian Railway Company ditto ditto	...	19
Bengal and North-Western Railway Company ditto ditto	...	20
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	296	21
Bills drawn by the Mission to the Court of Persia	...	22
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	171	23
Brokerage on Conversion of India 4 per cent. Rupee Loans	...	24
Legacy bequeathed by Miss Sara Bruce	...	25
Miscellaneous	5,198	26
	5,665	27
£	48,006	28

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1895, and mencement and close of that Year.

No. of Items.	Balances, 1894. Credits.	1894-95. India. Debits (Payments).	India. Credits (Receipts).	England. Debits (Payments).	England. Credits (Receipts).	Unadjusted Balances, 31st March 1895. Debits.	Unadjusted Balances, 31st March 1895. Credits.
	£	£	£	£	£	£	£
1	...	72,826	...	...	73,078	5,156	...
2	...	24,359	153	...	27,546	6,071	...
3	...	934	2	...	985	429	...
4	...	1,420	28	...	1,774	2,558	...
5	...	17,402	165	...	...	17,237	...
6	10,353	...	90,228	96,439	...	...	4,142
7	2,981	45	6,378	6,027	...	...	3,287
8	1,994	89	1,095	2,299	...	...	710
9	...	731	...	...	3,683	3,923	...
10	...	6,665	27	...	12,120	261	...
11	...	35,246	1,901	3,230	29,097	18,960	...
12	15,328	159,708	99,977	107,995	148,283	54,595	8,139
13	8,234	...	...	...	...	...	8,234
14	19,228	149	70,962	69,585	...	...	20,456
15	69	...	871	909	...	...	31
16	(a) 4,543	...	61,730	63,771	13,500	...	16,002
17	...	...	293,307	294,881	1,574	...	...
18	...	...	92,588	92,588	...	...	...
19	5,000	...	51,248	56,669	421	...	...
20	...	...	20,306	21,079	773	...	...
21	...	...	270,849	273,653	...	3,100	...
22	4,000	...	15,500	16,500	...	...	3,000
23	...	...	26,590	26,596	...	177	...
24	...	...	27,991	27,991	...	...	...
25	...	20,645	...	...	20,645	...	...
26	...	3,248	10,394	3,847	2,089	...	190
27	41,074	24,042	942,336	948,069	39,002	3,277	47,913
28	56,402	183,750	1,042,313	1,056,064	187,285	57,872	56,052

(a) Exceeds the closing balance in last year's Statement by £27, by which sum that balance was under-stated.

No. 88.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1895, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1894.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1895.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	4,30,179	24,776	17,61,63,572	9,618,006	16,78,77,606	9,168,821	87,16,145	473,961
In Madras	49,500	2,855	3,55,68,645	1,939,862	3,33,07,437	1,817,417	23,10,708	125,300
In Bombay	5,16,000	29,685	9,79,66,581	5,347,234	8,76,55,581	4,784,296	1,08,27,000	592,623
TOTAL .	9,95,679	57,316	30,96,98,798	16,905,102	28,88,40,624	15,770,534	2,18,53,853	1,191,884

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹	s.	d.
Amount of Bills drawn	30,96,98,798		
Amount of Bills drawn if issued at 2s. the rupee . . .	16,90,51,020		
Difference on account of Exchange	14,06,47,778		
The average rate of Exchange on Bills drawn during the year was		1	1·1005497

No. 89.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1894-95.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1894.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1895.	DISTRIBUTION OF CLOSING BALANCE.					
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rx.		*Rx.*		*Rx.*		*Rx.*		Rx.	India.		Rx.		*Rx.*		*Rx.*		*Rx.*		*Rx.*
1	4,977,274	1	553,099	1	135,836	13	651,727	16	6,317 936	India, General . . .	16	4,897,251	13	693,459	1	195,312	1	687,024	1	3,321,456
...	...	...	...	1	72,085	18	613,922	19	686,007	Central Provinces . . .	19	677,587	18	506,675	1	170,912	...	...	...	...
...	...	...	...	3	352,879	33	1,292,488	36	1,645,367	Burma	36	1,799,138	33	1,167,130	3	632,008	...	...	...	...
...	...	...	...	...	...	12	459,398	12	459,398	Assam	12	471,760	12	471,760	...	...	...	...	...	...
...	...	1	116,378	2	143,944	47	2,595,496	50	2,855,818	Bengal	50	2,263,203	47	2,054,242	2	105,054	1	103,907	...	...
...	...	...	...	5	336,150	47	1,727,009	52	2,063,159	N.-W. Provinces and Oudh .	52	2,092,567	47	1,600,327	5	492,240	...	...	...	...
...	...	...	...	2	96,649	33	861,971	35	958,620	Punjab	35	1,159,701	33	1,071,719	2	87,982	...	...	...	...
1	951,404	1	207,782	10	475,441	24	1,879,133	36	3,513,760	Madras	36	3,760,235	24	2,043,204	10	561,843	1	271,208	1	883,980
1	4,197,228	1	458,964	4	520,870	20	1,888,461	26	7,065,523	Bombay	26	5,408,046	20	1,658,735	4	603,927	1	520,782	1	2,624,602
3	10,125,906	4	1,336,223	28	2,133,854	247	11,969,605	282	25,565,588	Total India .	282	22,529,488	247	11,267,251	28	2,849,278	4	1,582,921	3	6,830,038
									£	England.		£								
								1	1,300,564	Home Treasury of the Government of India.	1	2,503,124								
								283	26,866,152	GRAND TOTAL .	283	25,032,612								

CALCUTTA;
The 3rd February 1896.

A. F. COX,
Offg. Comptroller and Auditor General.

Government of India Central Printing Office.—No. 142 C. G.—4-2-96—400.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1894-95.

CONTENTS.

Accounts.		*Page.*
90	ABSTRACT	248
91	REPAYMENT OF ADVANCES AND ADVANCES REPAYABLE	252
92	SUSPENSE ACCOUNTS	255
93	EXCHANGE ON REMITTANCE ACCOUNT	256
94	MISCELLANEOUS	257
95	ABSTRACT ACCOUNT OF REMITTANCES	258
96	OTHER LOCAL REMITTANCES	260
97	ACCOUNTS BETWEEN PROVINCES AND DEPARTMENTS	264
98	REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	278

No. 90.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1894-95, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	17,637,741	2,310,541	5,575,323	1,227,038	1
Exchange added to Revenue	2	169,213	...	...	...	2
Permanent Debt incurred—	76					
Sterling Debt—						
India 3 p. c. Stock	,,	...	...	...	...	3
Temporary Debt incurred	76A	...	...	...	...	4
Unfunded Debt—						
Treasury Notes	78	600	...	...	...	5
Deposits of Service Funds	79	126,202	...	...	...	6
Savings Bank Deposits	80	3,720,788	699	11,042	177	7
TOTAL		3,847,590	699	11,042	177	8
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	159	...	...	...	9
Excluded Local Funds	81	101,845	30,772	161,355	2,013	10
Railway Funds	82	408,583	...	...	...	11
Deposits of Sinking Funds	83	...	...	...	...	12
Departmental and Judicial Deposits	84	3,290,443	541,023	616,693	168,384	13
Advances	91	1,462,927	93,246	131,878	59,159	14
Suspense Accounts	92	40,588	2,397	3,668	3,965	15
Exchange on Remittance Account	93	137,235	...	...	...	16
Miscellaneous	94	382,417	...	...	...	17
TOTAL		5,824,197	667,438	913,594	233,521	18
Loans and Advances by Imperial Government	85	19,682	...	43,129	...	19
Loans and Advances by Provincial Governments, &c.	85A	...	19,368	6,732	432	20
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	86	...	...	...	...	21
Repayments	86	1,088,669	...	...	...	22
Remittances—						
Inland Money Orders	95	20,452,805	...	...	...	23
Other Departmental Accounts	95	464,323	*—119,807*	36,810	653,403	24
Net Receipts by Civil Treasuries from—	95					
Post Office	,,	1,045,806	410,775	1,105,317	418,607	25
Telegraph	,,	—53,789	*—5,547*	*— 12,180*	*—22,735*	26
Guaranteed Railways	,,	*—212,831*	...	...	...	27
Public Works	,,	3,862,673	*—92,478*	*—702,227*	*—741,602*	28
Net Receipts from Civil Treasuries by—	95					
Marine	,,	187,503	...	...	...	29
Military	,,	8,861,059	...	...	...	30
Remittance Account between England and India	98	754,478	485	20,001	4,102	31
TOTAL		35,362,027	193,428	447,721	311,775	32
Secretary of State's Bills drawn	88	...	...	...	...	33
Total Receipts		63,949,119	3,191,474	6,997,541	1,772,943	34
Opening Balance	89	6,317,936	686,007	1,645,367	459,398	35
GRAND TOTAL		70,267,055	3,877,481	8,642,908	2,232,341	36

SURIES of INDIA on the 31st March 1895; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1895.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	20,519,357	11,374,173	7,912,014	13,480,589	14,778,055	94,814,831	203,385	95,018,216
2	...	...	...	...	...	169,213		169,213
3	...	...	...	...	...	...	6,000,000	6,000,000
4	...	...	...	...	...	...	3,000,000	3,000,000
5	...	...	...	...	...	600	...	600
6	...	...	...	3,266	14,465	143,933	...	143,933
7	96,250	12,247	51,397	57,917	193,288	4,143,805	...	4,143,805
8	96,250	12,247	51,397	61,183	207,753	4,288,338	...	4,288,338
9	165,523	...	...	28,230	...	193,912	...	193,912
10	65,027	100,233	73,923	80,430	219,265	834,863	...	834,863
11	...	...	...	...	...	408,583	...	408,583
12	763	...	463	...	9,894	11,120	...	11,120
13	3,047,714	3,189,505	2,070,554	2,573,935	2,177,737	17,675,988	...	17,675,988
14	184,249	95,716	414,754	241,947	359,786	3,043,662	7,761	3,051,423
15	50,152	1,328	3,626	21,980	20,508	148,212	...	148,212
16				...	...	137,235	...	137,235
17				103,675	518,690	1,004,782	282	1,005,064
18	3,513,428	3,386,782	2,563,320	3,050,197	3,305,880	23,458,357	8,043	23,466,400
19	51,145	...	...	60,020	9,749	183,725	...	183,725
20	44,434	56,445	55,088	83,222	62,821	328,542	...	328,542
21	...	...	...	...	...	...	364,048	364,048
22	...	4,746	...	...	...	1,093,415	3,738	1,097,153
23	...	...	...	...	...	20,452,805	...	20,452,805
24	*—1,000,465*	536,318	*—257,070*	369,080	*—148,317*	534,275	...	534,275
25	*—156,062*	*—1,231,531*	*—482,784*	*—197,012*	*—494,425*	418,691	...	418,691
26	211,235	*—24,101*	*—26,140*	33,483	*—4,877*	95,349	...	95,349
27	...	...	...	610,998	2,450,213	2,848,380	...	2,848,380
28	*—249,180*	1,051,787	*—2,931*	*—720,291*	*—727,987*	1,677,764	...	1,677,764
29	...	...	...	...	...	187,503	...	187,503
30	...	...	...	3,228,744	2,854,472	14,944,275	...	14,944,275
31	34,906	5,303	11,483	90,614	120,941	1,042,313	187,285	1,229,598
32	*—1,159,566*	337,776	*—757,442*	3,415,616	4,050,020	42,201,355	187,285	42,388,640
33	...	...	...	...	...	...	16,905,102	16,905,102
34	23,065,048	15,172,169	9,824,377	20,150,827	22,414,278	166,537,776	26,671,601	193,209,377
35	2,855,818	2,063,159	958,620	3,513,760	7,065,523	25,565,588	1,300,564	26,866,152
36	25,920,866	17,235,328	10,782,997	23,664,587	29,479,801	192,103,364	27,972,165	220,075,529

No. 90.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1894-95, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	22,342,567	1,518,622	3,996,437	822,303	1
Exchange charged as Expenditure	3	13,068,281	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	159	...	...	...	3
Deduct,—Provincial Deficits charged against "Deposits"	3	...	*122,196*	*286,653*	*8,498*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	298,515	8,240	198,812	855,131	5
Exchange on Expenditure not charged to Revenue	3	669,210	...	...	...	6
TOTAL		36,378,732	1,404,666	3,908,596	1,668,936	7
Permanent Debt discharged—	76					
Sterling Debt—						
India 4 p. c. Stock	,,	...	...	...	...	8
Rupee Debt—						
5½ p. c.	,,	100	...	...	...	9
5 p. c.	,,	50	...	...	...	10
4½ p. c.	,,	172,790	...	...	...	11
4 p. c.	,,	999,355	...	...	...	12
Stock Notes	,,	...	...	...	...	13
TOTAL		1,172,295	...	...	...	14
Temporary Debt discharged	76A	...	...	...	...	15
Unfunded Debt—						
Special Loans	77	...	...	...	...	16
Treasury Notes	78	2,850	...	...	...	17
Deposits of Service Funds	79	90,065	...	...	...	18
Savings Bank Deposits	80	3,503,741	382	7,444	32	19
TOTAL		3,596,656	382	7,444	32	20
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	122,196	286.653	8,498	21
Excluded Local Funds	81	100,333	28,668	130,163	2,652	22
Railway Funds	82	509,247	...	...	...	23
Departmental and Judicial Deposits	84	3,462,814	551,704	624,029	168,918	24
Advances	91	1,372,496	93,978	142,320	80,905	25
Suspense Accounts	92	44,767	330	1,123	235	26
Miscellaneous	94	2,227	...	...	...	27
TOTAL		5,491,884	796,876	1,184,288	261,208	28
Loans and Advances by Imperial Government	85	34,043	...	16,302	...	29
Loans and Advances by Provincial Governments	85A	...	105,093	7,501	855	30
Payments to Railway Companies on Capital Account—						
For Expenditure	86	905,089	8,784	...	264,075	31
Remittances—						
Inland Money Orders	95	20,430,821	...	...	...	32
Other Local Remittances	96	*—15,723,073*	396,077	1,742,104	77,327	33
Other Departmental Accounts	95	*—5,818,843*	254,776	*—275,586*	87,709	34
Net Payments into Civil Treasuries by—	95					
Post Office	,,	418,708	...	...	...	35
Telegraph	,,	95,548	...	...	...	36
Guaranteed Railways	,,	2,848,380	...	...	...	37
Public Works	,,	3,873,236	*—86,646*	*—684,182*	*—743,026*	38
Net Issues from Civil Treasuries to—	95					
Marine	,,	*—5,983*	...	6,726	*—1,076*	39
Military	,,	2,372,722	319,886	929,915	144,541	40
Remittance Account between England and India	98	130,768	...	662	...	41
TOTAL		8,622,284	884,093	1,719,639	*—434,525*	42
Secretary of State's Bills paid	88	9,168,821	...	...	...	43
Total Disbursements		65,369 804	3,199,894	6,843,770	1,760,581	44
Closing Balance	89	4,897,251	677,587	1,799,138	471,760	45
GRAND TOTAL		70,267,055	3,877,481	8,642,908	2,232,341	46

SURIES of INDIA on the 31st March 1895; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1895—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	8,282,517	5,423,012	4,837,682	9,807,473	9,248,918	66,279,531	15,707,367	81,986,898
2	...	...	...	...	...	13,068,281	...	13,068,281
3	165,523	...	...	28,230	...	193,912	...	193,912
4	...	*186,451*	*22,222*	...	*128,752*	*754,772*	...	*754,772*
5	23,799	174,595	918,005	436,027	59,543	2,972,667	804,354	3,777,021
6	...	...	...	...	...	669,210	...	669,210
7	8,471,839	5,411,156	5,783,465	10,271,730	9,179,709	82,428,829	16,511,721	98,940,550
8	...	...	...	...	...	...	5,000	5,000
9	...	...	...	...	...	100	...	100
10	...	...	...	...	...	50	...	50
11	...	...	...	...	...	172,790	...	172,790
12	...	...	...	...	...	999,355	...	999,355
13	...	...	...	23	20	43	...	43
14	...	...	...	23	20	1,172,338	5,000	1,177,338
15	...	...	...	...	...		7,000,000	7,000,000
16	...	69,024	...	...	...	69,024	...	69,024
17	...	...	...	...	...	2,850	...	2,850
18	...	...	...	3,120	5,292	98,477	...	98,477
19	95,022	6,163	20,755	50,616	221,040	3,905,195	...	3,905,195
20	95,022	75,187	20,755	53,736	226,332	4,075,546	...	4,075,546
21	...	186,451	22,222	...	128,752	754,772	...	754,772
22	59,999	100,546	71,075	87,686	229,389	810,511	...	810,511
23	...	...	...	...	...	509,247	...	509,247
24	3,049,854	3,132,973	2,051,171	2,434,773	2,156,829	17,633,065	...	17,633,065
25	170,371	84,296	494,177	255,518	281,924	2,975,985	5,522	2,981,507
26	15,878	3,196	1,528	17,429	8,938	93,424	...	93,424
27	...	...	...	...	50,016	61,243	...	61,243
28	3,296,102	3,507,462	2,640,173	2,795,400	2,864,848	22,838,247	5,522	22,843,769
29	3,342	...	...	15,000	18,356	87,043	...	87,043
30	114,488	191,380	40,612	46,171	93,663	599,763	...	599,763
31	2,522	3,921	...	25,823	10,265	1,220,479	890,734	2,111,213
32	...	...	...	...	...	20,430,821	...	20,430,821
33	13,028,308	1,709,735	*—2,312,950*	2,174,299	*—1,078,246*	13,581	...	13,581
34	*—1,406,990*	334,824	*—585,661*	1,697,844	6,281,267	566,340	...	566,340
35	...	...	...	...	...	418,708	...	418,708
36	...	...	...	...	...	95,548	...	95,548
37	...	...	...	...	...	2,848,380	...	2,848,380
38	*—265,068*	1,059,711	*—17,765*	*—706,812*	*—742,568*	1,686,880	...	1,686,880
39	43,854	...	...	2,240	147,053	192,814	...	192,814
40	253,544	2,849,335	4,106,691	1,693,274	2,274,367	14,944,275	...	14,944,275
41	20,700	50	976	18,201	12,393	183,750	1,056,064	1,239,814
42	11,674,348	5,953,655	1,188,291	4,879,046	6,894,266	41,381,097	1,056,064	42,437,161
43	...	...	...	1,817,417	4,784,296	15,770,534	...	15,770,534
44	23,657,663	15,142,761	9,623,296	19,904,352	24,071,755	169,573,876	25,469,041	195,042,917
45	2,263,203	2,092,567	1,159,701	3,760,235	5,408,046	22,529,488	2,503,124	25,032,612
46	25,920,866	17,235,328	10,782,997	23,664,587	29,479,801	192,103,364	27,972,165	220,075,529

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	89,335	19,781	36,585	8,231	46,574	34,551	14,444	45,941	51,994	347,436	...	347,436
Advances for Rest Camps	...	...	...	...	...	382	1,690	467	...	2,539	...	2,539
Special Advances	400	...	...	...	56,477	...	30	3,498	...	60,405	...	60,405
Forest Advances	23,580	72,887	94,834	17,828	22,112	51,468	45,784	80,850	109,060	518,403	...	518,403
Advances for Survey Operations	9	...	...	3,233	...	84	...	53,618	11,702	68,646	...	68,646
Salt and Excise Advances	...	...	...	...	...	...	...	2,232	2,670	4,902	...	4,902
Opium Advances	...	...	...	...	3,524	...	...	...	...	3,524	..	3,524
Stock Account—Opium	...	...	...	...	...	...	...	1,759	50,462	52,221	...	52,221
Advances Recoverable, Post Office	21,005	...	...	...	...	...	...	...	...	21,005	...	21,005
Advances Recoverable, Marine	12,849	...	...	...	...	...	...	...	...	12,849	...	12,849
Advances Recoverable, P. W. D.—												
Irrigation	...	...	...	...	3,070	...	8,602	...	...	11,672	...	11,672
PERMANENT ADVANCES—												
Permanent Advances, Civil	216	95	459	561	175	171	93	318	377	2,465	...	2,465
Post Office Permanent Advances	1,327	...	...		...	...	...	...	...	1,327	...	1,327
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	36,608	...	...	...	...	...	...	...	...	36,608	...	36,608
Ditto ditto, Mauritius	14,530	...	...	...	...	...	...	...	...	14,530	...	14,530
Ditto ditto, Straits Settlements	4,965	...	...	...	...	...	...	...	...	4,965	...	4,965
Berar Suspense Account	429,596	...	...	...	...	...	...	...	...	429,596	...	429,596
Account Current with Native States	29,060	483	...	29,306	52,317	125	344,111	53,264	27,190	535,856	..	535,856
Ditto ditto Post Office	709,408	...	...	...	...	...	...	...	...	709,408	...	709,408
COINAGE ACCOUNTS—												
Bullion Advances for Coinage	46,724	...	...	...	...	...	...	...	...	46,724	...	46,724

Small Coin Depôt Balances	43,315	...	...	...	...	8,935	...	...	106,331	158,581	...	158,581
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment of portion of Expenditure in England to the end of 1892-93, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	3,013	3,013
Repayment by the Imperial Government of Expenditure in England during the year 1894-95 in connection with the Royal Commission on Opium	...	...	...	...	...	...	...	...	...	...	4,748	4,748
TOTAL	1,462,927	93,246	131,878	59,159	184,249	95,716	414,754	241,947	359,786	3,043,662	7,761	3,051,423
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	89,213	19,885	40,837	8,400	27,764	27,044	14,677	32,496	46,911	307,227	...	307,227
Advances for Rest Camps	...	...	...	...	...	417	2,168	452	...	3,037	...	3,037
Special Advances	400	...	...	...	66,293	4,908	1,244	7,515	...	80,360	...	80,360
Forest Advances	23,696	73,992	94,171	18,142	21,939	51,536	46,451	81,017	106,915	517,859	...	517,859
Advances for Survey Operations	...	...	...	8,649	...	140	...	52,659	11,641	73,089	...	73,089
Salt and Excise Advances	...	...	...	...	...	...	...	2,717	2,784	5,501	...	5,501
Opium Advances	...	...	...	...	2,730	...	...	...	...	2,730	...	2,730
Stock Account—Opium	...	...	...	...	...	...	...	496	56,194	56,690	...	56,690
Advances Recoverable, Post Office	20,886	...	...	...	...	...	...	...	...	20,886	...	20,886
Advances Recoverable, Marine	18,164	...	...	...	...	...	...	...	...	18,164	...	18,164
Advances Recoverable, Military	10,126	...	...	...	...	...	...	3,085	7,956	21,167	...	21,167
Advances Recoverable, P. W. D.— Irrigation	...	...	...	...	2,009	...	8,228	...	...	10,237	...	10,237
Carried forward	162,485	93,877	135,008	35,191	120,735	84,045	72,768	180,437	232,401	1,116,947	...	1,116,947

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1894 —*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward .	162,485	93,877	135,008	35,191	120,735	84,045	72,768	180,437	232,401	1,116,947	...	1,116,947
Disbursements —*contd.*												
ADVANCES —*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil . .	133	101	545	194	233	251	417	155	358	2,387	...	2,387
Post Office Permanent Advances .	1,005	...	...	...	...	...	...	...	...	1,005	...	1,005
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon . .	36,363	...	...	...	...	...	...	...	...	36,363	...	36,363
Ditto ditto, Mauritius . .	13,169	...	...	...	...	...	...	...	...	13,169	...	13,169
Ditto ditto, Straits Settlements	9,281	...	...	...	...	...	...	...	...	9,281	...	9,281
Berar Suspense Account . .	406,025	...	...	...	...	...	...	...	...	406,025	...	406,025
Account Current with Native States .	31,334	...	...	24,783	49,403	...	415,632	70,126	31,117	622,395	...	622,395
Ditto ditto Post Office .	710,777	...	...	...	...	...	...	...	...	710,777	...	710,777
COINAGE ACCOUNTS—												
Bullion advances for Coinage . .	...	...	...	...	...	...	...	...	15,856	15,856	...	15,856
Copper Coinage Account . .	1,924	...	...	...	...	...	...	...	2,192	4,116	...	4,116
Small Coin Depôt Balances . .	...	...	6,767	20,737	...	...	5,360	4,800	...	37,664	...	37,664
ENGLAND—												
ADVANCES REPAYABLE:												
Portion of Expenditure in England, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	774	774
Expenditure in England during the year 1894-95 in connection with the Royal Commission on Opium, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	4,748	4,748
TOTAL .	1,372,496	93,978	142,320	80,905	170,371	84,296	494,177	255,518	281,924	2,975,985	5,522	2,981,507

No. 92.—SUSPENSE ACCOUNTS for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
RECEIPTS—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
SUSPENSE ACCOUNTS—												
Suspense Account	...	58	2,048	17	...	...	...	...	...	2,123	...	2,123
Post Office Suspense Account	30	...	...	...	...	...	...	...	...	30	...	30
CHEQUES AND BILLS—												
Pre-audit Cheques	...	1,183	350	...	...	...	663	...	16,586	18,782	...	18,782
Cheques issued, Local Funds	...	...	...	...	...	803	...	...	...	803	...	803
Departmental Cheques	...	...	...	...	20	...	...	...	3,866	3,886	...	3,886
Bills of Exchange recoverable	40,000	...	...	...	...	...	...	...	...	40,000	...	40,000
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	...	49,680	233	367	...	...	50,280	...	50,280
Telegraph Cash Balances	99	...	...	...	...	...	...	...	...	99	...	99
Marine Cash Balances	175	...	...	...	...	...	...	...	...	175	...	175
Military Cash Balances	...	...	...	...	...	...	...	20,883	...	20,883	...	20,883
Public Works Cash Balances—												
Buildings and Roads	109	336	...	...	...	...	230	1,097	56	1,828	...	1,828
Irrigation	175	...	586	...	423	...	1,526	...	...	2,710	...	2,710
Railway Revenue	...	820	...	4	...	...	840	...	...	1,664	...	1,664
Railway Capital	...	...	684	3,944	29	292	...	...	...	4,949	...	4,949
TOTAL	40,588	2,397	3,668	3,965	50,152	1,328	3,626	21,980	20,508	148,212	...	148,212
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	6,608	...	...	...	13	49	345	1,020	...	8,035	...	8,035
Capitalised Outstandings	...	...	...	...	10,211	...	...	...	4,315	14,526	...	14,526
English Stores Suspense Account	...	...	...	...	66	...	...	...	...	66	...	66
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	92	352	...	989	...	1,433	...	1,433
Cheques issued, Local Funds	...	295	...	...	...	...	...	...	928	1,223	...	1,223
Bills Payable	218	...	...	...	...	...	...	16	...	234	...	234
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	1,529	12	614	117	...	...	...	11,556	126	13,954	...	13,954
Postal Cash Balances	3,921	...	...	...	...	...	...	...	...	3,921	...	3,921
Military Cash Balances	26,128	...	...	...	...	...	...	...	1,910	28,038	...	28,038
Public Works Cash Balances—												
Buildings and Roads	...	...	494	118	247	698	...	...	...	1,557	...	1,557
Irrigation	...	...	...	...	...	471	...	...	994	1,465	...	1,465
Railway Revenue	5,913	...	15	...	5,249	1,626	...	2,977	665	16,445	...	16,445
Railway Capital	450	23	...	...	...	...	1,183	871	...	2,527	...	2,527
TOTAL	44,767	330	1,123	235	15,878	3,196	1,528	17,429	8,938	93,424	...	93,424

No. 93.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1895.

	£	Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	Rx.	Rx.
Exchange brought to account—					
On Expenditure in England		9	15,707,367		13,068,281
„ Revenue in England		5	203,385		169,213
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,503,982		12,899,068
„ Expenditure in England not charged to Revenue		9	804,354		669,210
			16,308,336		13,568,278
Credited as Revenue, under the head "Exchange"		5			227,675
					13,340,603
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	16,905,102	244		14,064,778	
„ Railway Companies—Capital Account	107,064	101		201,562	
	17,012,166			13,863,216	
Remittance Account—					
Postal and Money Order Transactions	96,439	101		68,942	
East Indian Railway Advances	293,307	„		230,719	
Rajputana-Malwa Railway Advances	92,588	„		67,012	
South India Railway Advances	56,248	„		39,417	
Bengal and North Western Railway Advances	20,306	„		15,967	
Family and Miscellaneous Remittances made by means of rolls	69,585	„		52,615	
Other Transactions	240,306	„		185,176	
	868,779	„		659,848	
			16,143,387		13,203,368
Exchange brought to account in excess of that involved in the Remittances from India during the year			164,949	Whereon exchange at average rate is	137,235

No. 94.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	3,005	...	...	...	...	...	...	...	...	3,005	...	3,005
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	22,976	22,976	...	22,976
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	27,552	27,552	...	27,552
London Bills Payable, Exchange	379,412	...	...	...	...	...	...	103,675	468,162	951,249	...	951,249
ENGLAND—												
Miscellaneous Deposits :—												
Unclaimed Redemption Money and Interest in respect of the purchase of the Madras Irrigation and Canal Company's Undertaking, repaid by the Bank of England	...	...	...	...	...	...	...	...	...	...	282	282
TOTAL	382,417	...	...	...	...	...	...	103,675	518,690	1,004,782	282	1,005,064
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits :— Adjusting Account of Imperial Loans	2,227	...	...	...	...	...	...	...	...	2,227	...	2,227
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	25,640	25,640	...	25,640
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	33,376	33,376	...	33,376
TOTAL	2,227	...	...	...	...	...	...	...	59,016	61,243	...	61,243

No. 95.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1895.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	20,452,805	...	+20,452,805	...	...	...	...	...	...	...	...	+20,452,805
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between P. W. & Telegraph, Public Works Accounts	156,630	62,649	—5,581	+8,869	+8,504	+1,871	+13,942	+17,987	+25,776	+10,096	+12,517	+93,981
Account Current between Post Office and Telegraph, Post Office Accounts	146,054	48,954	+97,100	...	...	...	...	...	...	...	...	+97,100
Transfers between P. W. Officers	19,443,714	19,443,714	+29,610	—128,676	+28,306	+651,532	—1,014,407	+518,331	—282,846	+358,984	—160,834	...
Transfers between Indian and Indo-European Telegraph	184,042	184,042	...	...	...	...	...	...	...	...	...	...
Account Current between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts	4,853	4,390	+463	...	...	...	...	...	...	...	...	+463
Account Current between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	664,967	322,236	+342,731	...	...	...	...	...	...	...	...	+342,731
TOTAL OTHER DEPARTMENTAL ACCOUNTS	20,600,260	20,065,985	+464,323	—119,807	+36,810	+653,403	—1,000,465	+536,318	—257,070	+369,080	—148,317	+534,275
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH, GUARANTEED RAILWAYS, AND PUBLIC WORKS—												
Accounts Current between Civil & P. O., Civil Accounts	10,103,200	9,684,509	+1,045,806	+410,775	+1,105,317	+418,607	—156,062	—1,231,531	—482,784	—197,012	—494,425	+418,691
Accounts Current between Civil and Telegraph, Civil Accounts	835,710	740,361	—53,789	—5,547	—12,180	—22,735	+211,235	—24,101	—26,140	+33,483	—4,877	+95,349
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	6,799,270	3,950,890	—212,831	...	...	...	...	...	...	+610,998	+2,450,213	+2,848,380
Accounts Current between Civil and Public Works, Civil Accounts	20,120,041	18,442,277	+3,862,673	—92,478	—702,227	—741,602	—249,180	+1,051,787	—2,931	—720,291	—727,987	+1,677,764
TOTAL	37,858,221	32,818,037	+4,641,859	+312,750	+390,910	—345,730	—194,007	—203,845	—511,855	—272,822	+1,222,924	+5,040,184
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE AND MILITARY—												
Accounts Current between Civil and Marine, Marine Accounts	270,255	82,752	+187,503	...	...	...	...	...	...	...	...	+187,503
Accounts Current between Civil and Military, Military Accounts	15,753,197	809,122	+8,861,059	...	...	...	...	...	...	+3,228,744	+2,854,472	+14,944,275
TOTAL	16,023,452	891,874	+9,048,562	...	...	...	...	...	...	+3,228,744	+2,854,472	15,131,778
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,042,313	...	+754,478	+485	+20,001	+4,102	+34,906	+5,303	+11,483	+90,614	+120,941	+1,042,313

DISBURSEMENTS.												
Money Orders	20,430,821	...	−20,430,821	...	...	...	...	...	...	...	...	−20,430,821
Other Local Remittances	133,813,059	133,826,640	+15,723,073	−396,077	−1,742,104	−77,327	−13,028,308	−1,709,735	+2,312,950	−2,174,299	+1,078,246	−13,581
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Civil and Civil	18,461,713	18,493,664	+6,251,082	−142,068	+275,580	−87,709	+1,406,952	−351,162	+588,657	−1,751,830	−6,221,453	−31,951
Account Current between Military and Military	20,098	20,242	−2,510	...	...	...	...	...	...	+1,827	+539	−144
Account Current between P. W. and Telegraph, Telegraph Accounts	62,649	156,630	−93,981	...	...	...	...	...	...	...	...	−93,981
Account Current between Post Office and Telegraph, Telegraph Accounts	48,961	146,031	−97,070	...	...	...	...	...	...	...	...	−97,070
Account Current between Guaranteed Railways and Telegraph, Telegraph Accounts	4,390	4,853	−463	...	...	...	...	...	...	...	...	−463
Account Current between Guaranteed Railways and P. W. D., Public Works Accounts	322,236	664,967	−238,215	−112,708	+6	...	+38	+16,338	+4	+52,159	−60,353	−342,731
TOTAL OTHER DEPARTMENTAL ACCOUNTS	18,920,047	19,486,387	+5,818,843	−254,776	+275,586	−87,709	+1,406,990	−334,824	+588,661	−1,697,844	−6,281,267	−566,340
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, TELEGRAPH, GUARANTEED RAILWAYS, AND PUBLIC WORKS—												
Accounts Current between Civil and Post Office, Post Office Accounts	9,751,738	10,170,446	−418,708	...	...	...	...	...	...	...	...	−418,708
Accounts Current between Civil and Telegraph, Telegraph Accounts	739,909	835,457	−95,548	...	...	...	...	...	...	...	...	−95,548
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,926,035	6,774,415	−2,848,380	...	...	...	...	...	...	...	...	−2,848,380
Accounts Current between Civil and Public Works, Public Works Accounts	23,521,736	25,208,616	−3,873,236	+86,646	+684,182	+743,026	+265,068	−1,059,711	+17,765	+706,812	+742,568	−1,686,880
TOTAL	37,939,418	42,988,934	−7,235,872	+86,646	+684,182	+743,026	+265,068	−1,059,711	+17,765	+706,812	+742,568	−5,049,516
NET ISSUES FROM CIVIL TREASURIES TO MARINE AND MILITARY—												
Accounts Current between Civil and Marine, Civil Accounts	82,782	275,596	+5,983	...	−6,726	+1,076	−43,854	...	...	−2,240	−147,053	−192,814
Accounts Current between Civil and Military, Civil Accounts	827,354	15,771,629	−2,372,722	−319,886	−929,915	−144,541	−253,544	−2,849,335	−4,106,691	−1,693,274	−2,274,367	−14,944,275
TOTAL	910,136	16,047,225	−2,366,739	−319,886	−936,641	−143,465	−297,398	−2,849,335	−4,106,691	−1,695,514	−2,421,420	−15,137,089
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	183,750	−130,768	...	−662	...	−20,700	−50	−976	−18,201	−12,393	−183,750

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1895.

ABSTRACT.

	Net Receipts+ Payments—
	Rx.
INDIA, GENERAL	+15,723,073
CENTRAL PROVINCES	—396,077
BURMA	—1,742,104
ASSAM	—77,327
BENGAL	—13,028,308
N.-W. PROVINCES AND OUDH	—1,709,735
PUNJAB	+2,312,950
MADRAS	—2,174,299
BOMBAY	+1,078,246
TOTAL	—13,581

No. 96.—Other Local Remittances during the Year ended 31st March 1895.—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	11,454,378	11,454,378	...	766,311	766,311	...	2,332,738	2,332,738	...
Forest Remittances	43,698	44,561	— *863*	182,712	183,030	— *318*	715,178	711,249	+ 3,929
Post Office Remittances—									
Transfers between Postal Officers	481,593	481,080	+ 513	...	...	...	...	...	...
Treasury Suspense Account	18,012,468	18,012,467	+ 1	...	...	...	...	...	...
Mint Remittances	308,560	308,737	— *177*	...	...	...	...	...	...
Small Coin Depôt Remittances	202,295	202,295	...	...	...	...	51,056	51,056	...
Bengal Remittances	3,311,503	3,311,503	...	...	...	...	...	...	...
Miscellaneous Remittances	77,216	76,948	+ 268	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	119,448	121,524	— *2,076*	1,000	1,000	...	799,193	798,523	+ 670
Foreign Supply Bills	587,079	590,570	— *3,491*	263,630	280,100	— *16,470*	2,385	2,335	+ 50
Remittance Transfer Receipts since April 1873	44,687	42,247	+ 2,440	31,027	31,657	— *630*	256,086	254,059	+ 2,027
Foreign Remittance Transfer Receipts	386,618	379,349	+ 7,269	21,212	20,511	+ 701	43,813	42,722	+ 1,091
Emigrants' Remittance Receipts	10,233	10,430	— *197*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	21,744,281	5,942,796	+ 15,801,485	462,500	839,351	— *376,851*	60,300	1,841,842	—*1,781,542*
Central Adjusting Account	415,134	497,233	— *82,099*	110	2,619	— *2,509*	36,025	4,354	+ 31,671
TOTAL	57,199,191	41,476,118	+ 15,723,073	1,728,502	2,124,579	— *396,077*	4,296,774	6,038,878	—*1,742,104*

No. 96.—Other Local Remittances during the Year ended 31st March 1895—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	658,872	658,872	...	7,231,944	7,231,944	...	5,098,192	5,098,192	...
Opium Remittances	...	...	...	594,228	588,852	+ 5,376	...	...	...
Customs Remittances	...	...	...	3,434,993	3,434,993	...	...	...	...
Forest Remittances	70,773	69,942	+ 831	117,099	117,952	— *853*	223,432	221,712	+ 1,720
Small Coin Depôt Remittances	36,003	39,803	— *3,800*	...	...	...	14,440	14,440	...
Judicial Remittances	...	...	...	1,113	1,113	...	...	...	...
Miscellaneous Remittances	...	...	...	24,107	24,193	— *86*	77,667	77,913	— *246*
REMITTANCES BY BILLS—									
Supply Bills since April 1873	51,455	51,439	+ 16	1,508,045	1,492,945	+ 15,100	269,150	285,560	— *16,410*
Foreign Supply Bills	437,386	439,206	— *1,820*	9,283	9,506	— *223*	150,715	150,855	— *140*
Remittance Transfer Receipts since April 1873	28,315	28,138	+ 177	417,771	424,260	— *6,489*	336,453	331,827	+ 4,626
Foreign Remittance Transfer Receipts	2,817	2,741	+ 76	39,968	48,601	— *8,633*	237,321	236,213	+ 1,108
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	186,540	264,402	— *77,862*	137,382	13,169,121	—*13,031,739*	183,170	1,869,500	—*1,686,330*
Central Adjusting Account	5,407	352	+ 5,055	9,753	10,514	— *761*	864	14,927	— *14,063*
TOTAL	1,477,568	1,554,895	— *77,327*	13,525,686	26,553,994	—*13,028,308*	6,591,404	8,301,139	—*1,709,735*

No. 96.—Other Local Remittances during the Year ended 31st March 1895.—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	6,188,049	6,188,049	...	13,156,062	13,156,062	...	14,954,010	14,969,010	— *15,000*
Salt Remittances	...	...	...	1,932,518	1,930,965	+ 1,553	...	...	...
Customs Remittances	...	...	...	295,184	295,184	...	...	...	...
Forest Remittances	138,374	143,431	— *5,057*	328,107	325,745	+ 2,362	325,798	325,798	...
Mint Remittances	...	...	...	...	...	...	40,865	40,146	+ 719
Small Coin Depôt Remittances	...	...	...	...	...	...	139,070	124,070	+ 15,000
Miscellaneous Remittances	30,820	30,820	...	74,041	71,024	+ 3,017	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	258,043	256,572	+ 1,471	13,868	14,668	— *800*	1,700,474	1,690,062	+ 10,412
Foreign Supply Bills	129,808	129,614	+ 194	4,933	4,938	— *5*	784,017	794,340	— *10,323*
Remittance Transfer Receipts since April 1873	370,245	367,954	+ 2,291	174,955	172,997	+ 1,958	317,860	322,103	— *4,243*
Foreign Remittance Transfer Receipts	125,603	127,700	— *2,097*	95,492	102,633	— *7,141*	661,570	654,146	+ 7,424
Emigrants' Remittance Receipts	...	...	...	1,446	1,358	+ 88	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	2,527,771	200,000	+ 2,327,771	840,797	3,026,907	— *2,186,110*	3,213,259	2,202,080	+ 1,011,179
Central Adjusting Account	3,611	15,234	— *11,623*	60,258	49,479	+ 10,779	107,027	43,949	+ 63,078
TOTAL	9,772,324	7,459,374	+ 2,312,950	16,977,661	19,151,960	— *2,174,299*	22,243,950	21,165,704	+ 1,078,246

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1895.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	63,470	107,300	—43,830	...	...	...	...	...	...	...	...	—8
Central Provinces Accounts	107,274	63,452	...	+43,822	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	119,184	382,880	—263,696	...	...	...	...	...	...	...	...	—317
Burma Accounts	382,820	119,441	...	...	+263,379	...	...	...	...	...	...	
India and Assam—												
India Accounts	15,161	355,657	—340,496	...	...	...	...	...	...	...	...	+174
Assam Accounts	355,787	15,117	...	...	...	+340,670	...	...	...	...	...	
India and Bengal—												
India Accounts	915,239	631,249	+283,990	...	...	...	...	...	...	...	...	—29,843
Bengal Accounts	601,055	914,888	...	...	...	...	—313,833	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	716,736	1,302,620	—585,884	...	...	...	...	...	...	...	...	—348
N.-W. Provinces & Oudh Accounts	1,302,517	716,981	...	...	...	...	...	+585,536	...	...	...	
India and Punjab—												
India Accounts	626,271	856,332	—230,061	...	...	...	...	...	...	...	...	—12
Punjab Accounts	866,219	636,170	...	...	...	...	...	...	+230,049	...	...	
India and Madras—												
India Accounts	2,155,415	295,003	+1,860,412	...	...	...	...	...	...	...	...	—198
Madras Accounts	294,589	2,155,199	...	...	...	...	...	...	...	—1,860,610	...	
India and Bombay—												
India Accounts	6,007,231	436,584	+5,570,647	...	...	...	...	...	...	...	...	+16
Bombay Accounts	437,206	6,007,837	...	...	...	...	...	...	...	...	—5,570,631	
Central Provinces and Burma—												
Central Provinces Accounts	127	168	...	—41	...	...	...	...	...	...	...	...
Burma Accounts	168	127	...	...	+41	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	46	128	...	—82	...	...	...	...	...	...	...	...
Assam Accounts	128	46	...	...	...	+82	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	20,108	195,343	...	—175,235	...	...	...	...	...	...	...	—3
Bengal Accounts	195,355	20,123	...	...	...	...	+175,232	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	20,005	6,084	...	+13,921	...	...	...	...	...	...	...	+1
N.-W. Provinces & Oudh Accounts	6,116	20,036	...	...	...	...	...	—13,920	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	2,749	3,970	...	—1,221	...	...	...	...	...	...	...	...
Punjab Accounts	3,970	2,749	...	...	...	...	...	...	+1,221	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	467	1,309	...	—842	...	...	...	...	...	...	...	...
Madras Accounts	1,390	548	...	...	...	...	...	...	...	+842	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	59,120	81,510	...	—22,390	...	...	...	...	...	...	...	—50
Bombay Accounts	81,510	59,170	...	...	...	...	...	...	...	...	+22,340	
Burma and Assam—												
Burma Accounts	687	502	...	...	+185	...	...	...	...	...	...	...
Assam Accounts	502	637	...	...	...	—185	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts	19,749	31,121	...	...	—11,372	...	...	...	...	...	...	—5
Bengal Accounts	24,350	12,983	...	...	...	...	+11,367	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts	14,268	1,450	...	...	+12,818	...	...	...	...	...	...	+2
N.-W. Provinces & Oudh Accounts	1,452	14,268	...	...	...	...	...	—12,816	...	...	...	
Burma and Punjab—												
Burma Accounts	9,681	1,467	...	...	+8,214	...	...	...	...	...	...	...
Punjab Accounts	1,534	9,748	...	...	...	...	...	...	—8,214	...	...	
Burma and Madras—												
Burma Accounts	24,221	15,870	...	...	+8,351	...	...	...	...	...	...	...
Madras Accounts	15,870	24,221	...	...	...	...	...	...	...	—8,351	...	
Burma and Bombay—												
Burma Accounts	13,148	19,184	...	...	—6,036	...	...	...	...	...	...	...
Bombay Accounts	19,018	12,982	...	...	...	...	...	...	...	...	+6,036	
Assam and Bengal—												
Assam Accounts	9,673	447,962	...	...	...	—438,289	...	...	...	...	...	—81
Bengal Accounts	447,996	9,788	...	...	...	...	+438,208	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	5,623	942	...	...	...	+4,681	...	...	...	...	...	—1
N.-W. Provinces & Oudh Accounts	941	5,623	...	...	...	...	...	—4,682	...	...	...	
Assam and Punjab—												
Assam Accounts	952	323	...	...	...	+629	...	...	...	...	...	...
Punjab Accounts	324	953	...	...	...	...	...	...	—629	...	...	
Carried forward .	15,967,422	15,998,095	+6,251,082	—142,068	+275,580	—92,412	+310,974	+554,118	+222,427	—1,868,119	—5,542,255	—30,673

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1895—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	15,967,422	15,998,095	+6,251,083	—142,068	+275,580	—92,412	+310,974	+554,118	+222,427	—1,868,119	—5,542,255	—30,673
ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	84	78	...	...	...	+6	...	...	...	...	...	...
Madras Accounts	78	84	...	...	...	...	...	...	...	—6	...	
Assam and Bombay—												
Assam Accounts	4,704	7	...	...	...	+4,697	...	...	...	...	...	...
Bombay Accounts	7	4,704	...	...	...	...	...	...	...	...	—4,697	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,065,977	98,300	...	...	...	...	+967,677	...	...	...	...	—1,235
N.-W. Provinces & Oudh Accounts	100,497	1,069,409	...	...	...	...	...	—968,912	...	...	...	
Bengal and Punjab—												
Bengal Accounts	50,221	6,336	...	...	...	...	+43,885	...	...	...	...	...
Punjab Accounts	6,316	50,201	...	...	...	...	...	...	—43,885	...	...	
Bengal and Madras—												
Bengal Accounts	22,551	24,635	...	...	...	...	—2,084	...	...	...	...	+17
Madras Accounts	24,654	22,553	...	...	...	...	...	...	...	+2,101	...	
Bengal and Bombay—												
Bengal Accounts	87,802	1,302	...	...	...	...	+86,500	...	...	...	...	...
Bombay Accounts	1,304	87,804	...	...	...	...	...	...	...	...	—86,500	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	87,864	117,937	...	...	...	...	...	—30,073	...	...	...	+10
Punjab Accounts	117,871	87,788	...	...	...	...	...	...	+30,083	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	972	37,239	...	...	...	...	...	—36,267	...	...	...	—1
Madras Accounts	37,238	972	...	...	...	...	...	...	...	+36,266	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	152,911	22,939	...	...	...	...	...	+129,972	...	...	...	+1
Bombay Accounts	22,923	152,894	...	...	...	...	...	...	...	...	—129,971	
Punjab and Madras—												
Punjab Accounts	1,461	2,165	...	...	...	...	...	...	—704	...	...	—12
Madras Accounts	2,182	1,490	...	...	...	...	...	...	...	+692	...	
Punjab and Bombay—												
Punjab Accounts	482,293	101,557	...	...	...	...	...	...	+380,736	...	...	...
Bombay Accounts	101,877	482,613	...	...	...	...	...	...	...	...	—380,736	

Madras and Bombay—													
Madras Accounts . . .	100,078	22,842	...	...	...	...	...	...	...	+77,236	...	}	—58
Bombay Accounts . . .	22,426	99,720	...	...	...	...	...	...	...	...	—77,294	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL	18,461,713	18,493,664	+6,251,082	—142,068	+275,580	—87,709	+1,406,952	—351,162	+588,657	—1,751,830	—6,221,453		—31,951
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
Military, Bengal, Eastern and Western Circles—													
Eastern Circle	6,746	1,441	+5,305	...	...	...	...	...	...	...	...	}	—120
Western Circle	1,833	7,258	—5,425	...	...	...	...	...	...	...	...	}	
Military, Bengal, and Military, Madras—													
Military, Bengal . . .	948	1,134	—186	...	...	...	...	...	...	...	...	}	—24
Military, Madras . . .	1,086	924	...	...	...	...	...	...	...	+162	...	}	
Military, Bengal, and Military, Bombay—													
Military, Bengal	967	3,171	—2,204	...	...	...	...	...	...	...	...	}	...
Military, Bombay	3,189	985	...	...	...	...	...	...	...	...	+2,204	}	
Military, Madras, and Military, Bombay—													
Military, Madras . . .	3,504	1,839	...	...	...	...	...	...	...	+1,665	...	}	...
Military, Bombay . . .	1,825	3,490	...	...	...	...	...	...	...	...	—1,665	}	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . .	20,098	20,242	—2,510	...	...	...	...	...	...	+1,827	+539		—144

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1895—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	46,682	52,263	—5,581	...	...	...	...	...	...	...	...	} —99,562
Telegraph Accounts . . .	62,649	156,630	—93,981	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	9,025	156	...	+8,869	...	...	...	...	...	...	...	+8,869
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	9,137	633	...	...	+8,504	...	...	...	...	...	...	+8,504
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	1,893	22	...	...	...	+1,871	...	...	...	...	...	+1,871
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	15,785	1,843	...	...	...	...	+13,942	...	...	...	...	+13,942
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	19,629	1,642	...	...	...	...	...	+17,987	...	...	...	+17,987
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	29,380	3,604	...	...	...	...	...	...	+25,776	...	...	+25,776
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	12,342	2,246	...	...	...	...	...	...	...	+10,096	...	+10,096

Public Works, Bombay, and Telegraph— Public Works Accounts	12,757	240	...	...	...	...	...	...	...	...	+12,517	+12,517
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	156,630	62,649	—5,581	+8,869	+8,504	+1,871	+13,942	+17,987	+25,776	+10,096	+12,517	+93,981
Telegraph Accounts	62,649	156,630	—93,981	...	...	...	...	...	...	...	...	—93,981
Net			—99,562	+8,869	+8,504	+1,871	+13,942	+17,987	+25,776	+10,096	+12,517	...
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts	146,054	48,954	+97,100	...	...	...	...	...	...	...	...	+97,100
Telegraph Accounts	48,901	146,031	—97,070	...	...	...	...	...	...	...	...	—97,070
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	146,054	48,954	+97,100	...	...	...	...	...	...	...	...	+97,100
Telegraph Accounts	48,961	146,031	—97,070	...	...	...	...	...	...	...	...	—97,070
Net	...	...	+30	...	...	...	...	...	...	...	...	+30
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	1,551,720	2,238,816	+583,855	—21,937	—56,687	—9,124	—65,463	—181,983	—261,827	—567,396	—106,534	—687,096
Irrigation Branch	1,030,702	471,929	—2,693	...	+51,910	...	—33,567	+21,727	+27,785	+532,808	—39,197	+558,773
Railway Revenue	9,244,121	8,372,874	+310,746	—116,130	+12,406	+538	—165,851	+734,564	—445,378	+186,359	+353,993	+871,247
Railway Capital	7,617,171	8,360,095	—862,298	+9,391	+20,675	+660,118	—749,526	—55,977	+390,576	+207,213	—369,096	—742,924
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	19,443,714	19,443,714	+29,610	—128,676	+28,304	+651,532	—1,014,407	+518,331	—282,844	+358,984	—160,834	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	184,042	184,042	...	...	...	...	...	...	...	...	...	...

No. 97.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1895—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
ACCOUNTS CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Account between—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,853	4,390	+463	...	...	...	...	...	...	...	...	} ...
Telegraph Accounts	4,390	4,853	—463	...	...	...	...	...	...	...	...	
Total Accounts Current between Guaranteed Rys. and Telegraph Department— Guaranteed Rys. Account	4,853	4,390	+463	...	...	...	...	...	...	...	...	+463
Telegraph Accounts	4,390	4,853	—463	...	...	...	...	...	...	...	...	—463
Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
Account between—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	664,967	322,236	+342,731	...	...	...	...	...	...	...	...	} +104,516
Public Works Accounts	193,074	431,289	—238,215	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	13,595	126,303	...	—112,708	...	...	...	...	...	...	...	—112,708
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts	6	...	...	...	+6	...	...	...	...	...	...	+6
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	40	2	...	...	...	...	+38	...	...	...	...	+38
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	42,538	26,200	...	...	...	...	...	+16,338	...	...	...	+16,338
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	19	15	...	...	...	...	...	...	+4	...	...	+4
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	52,967	808	...	...	...	...	...	...	...	+52,159	...	+52,159
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	19,997	80,350	...	...	...	...	...	...	...	...	—60,353	—60,353
Total Accounts Current between Guaranteed Rys. & P. W. Dept. Guaranteed Rys. Accounts	664,967	322,236	+342,731	...	...	...	...	...	...	...	...	+342,731
P. W. Accounts	322,236	664,967	—238,215	—112,708	+6	...	+38	+16,338	+4	+52,159	—60,353	—342,731
Net			+104,516	—112,708	+6	...	+38	+16,338	+4	+52,159	—60,353	...

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,344,242	298,436	+1,045,806	...	...	...	...	...	...	...	...	}	—11
Post Office Accounts	298,425	1,344,242	—1,045,817	...	...	...	...	...	...	...	...	}	
Central Provinces and Post Office—													
Civil Accounts	493,387	82,612	...	+410,775	...	...	...	...	...	...	...	}	...
Post Office Accounts	82,612	493,387	—410,775	...	...	...	...	...	...	...	...	}	
Burma and Post Office—													
Civil Accounts	1,216,962	111,645	...	...	+1,105,317	...	...	...	...	...	...	}	+2
Post Office Accounts	111,647	1,216,962	—1,105,315	...	...	...	...	...	...	...	...	}	
Assam and Post Office—													
Civil Accounts	479,477	60,870	...	...	...	+418,607	...	...	...	...	...	}	...
Post Office Accounts	60,870	479,477	—418,607	...	...	...	...	...	...	...	...	}	
Bengal and Post Office—													
Civil Accounts	2,596,419	2,752,481	...	...	...	...	—156,062	...	...	...	...	}	...
Post Office Accounts	2,752,478	2,590,416	+156,062	...	...	...	...	...	...	...	...	}	
N.-W. Provinces & Oudh and Post Office—													
Civil Accounts	937,188	2,168,719	...	...	...	...	...	—1,231,531	...	...	...	}	...
Post Office Accounts	2,168,719	937,188	+1,231,531	...	...	...	...	...	...	...	...	}	
Punjab and Post Office—													
Civil Accounts	941,379	1,424,163	...	...	...	...	...	...	—482,784	...	...	}	—7
Post Office Accounts	1,424,148	941,371	+482,777	...	...	...	...	...	...	...	...	}	
Madras and Post Office—													
Civil Accounts	1,137,908	1,334,920	...	...	...	...	...	...	...	—197,012	...	}	...
Post Office Accounts	1,334,924	1,137,913	+197,011	...	...	...	...	...	...	...	...	}	
Bombay and Post Office—													
Civil Accounts	956,238	1,450,663	...	...	...	...	...	...	...	...	—494,425	}	—1
Post Office Accounts	1,517,915	1,023,490	+494,425	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	10,103,200	9,684,509	+1,045,806	+410,775	+1,105,317	+418,607	—156,062	—1,231,531	—482,784	—197,012	—494,425		+418,691
Post Office Accounts	9,751,738	10,170,446	—418,708	...	...	...	...	...	...	...	...		—418,708
Net			+627,098	+410,775	+1,105,317	+418,607	—156,062	—1,231,531	—482,784	—197,012	—494,425		—17

No. 97.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1895—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
Account between—												
India and Telegraph—												
Civil Accounts	119,635	173,424	*—53,789*	...	...	...	...	...	...	...	...	+155
Telegraph Accounts	173,575	119,631	+53,944	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	4,947	10,494	...	*—5,547*	...	...	...	...	...	...	...	...
Telegraph Accounts	10,494	4,947	+5,547	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	79,846	92,026	...	...	*—12,180*	...	...	...	...	...	...	*—329*
Telegraph Accounts	91,712	79,861	+11,851	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	7,580	30,315	...	...	...	*—22,735*	...	...	...	...	...	...
Telegraph Accounts	30,300	7,565	+22,735	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	240,930	29,695	...	...	...	...	+211,235	...	...	...	...	...
Telegraph Accounts	29,677	240,912	*—211,235*	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	21,419	45,520	...	...	...	...	...	*—24,101*	...	...	...	*—111*
Telegraph Accounts	45,432	21,442	+23,990	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	33,693	59,833	...	...	...	...	...	...	*—26,140*	...	...	+48
Telegraph Accounts	59,751	33,563	+26,188	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	85,330	51,847	...	...	...	...	...	...	...	+33,483	...	+12
Telegraph Accounts	51,835	85,306	*—33,471*	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	242,330	247,207	...	...	...	...	...	...	...	...	*—4,877*	+26
Telegraph Accounts	247,133	242,230	+4,903	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Telegraph.												
Civil Accounts	835,710	740,361	*—53,789*	*—5,547*	*—12,180*	*—22,735*	+211,235	*—24,101*	*—26,140*	+33,483	*—4,877*	+95,349
Telegraph Accounts	739,909	835,457	*—95,548*	...	...	...	...	...	...	...	...	*—95,548*
Net			*—149,337*	*—5,547*	*—12,180*	*—22,735*	+211,235	*—24,101*	*—26,140*	+33,483	*—4,877*	*—199*

ACCOUNTS CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	24,893	237,724	—212,831	...	...	...	...	...	...	...	...	} —3,661,211
Guaranteed Railways Accounts	3,926,035	6,774,415	—2,848,380	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,139,569	528,571	...	...	...	...	...	...	...	+610,998	...	+610,998
Bombay and Guaranteed Railways—												
Civil Accounts	5,634,808	3,184,595	...	...	...	...	...	...	...	...	+2,450,213	+2,450,213
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	6,799,270	3,950,890	—212,831	...	...	...	...	...	...	+610,998	+2,450,213	+2,848,380
Guaranteed Railways Accounts	3,926,035	6,774,415	—2,848,380	...	...	...	...	...	...	...	...	—2,848,380
Net	...	...	—3,061,211	...	...	...	...	...	...	+610,998	+2,450,213	...
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	25,129	19,146	+5,983	...	...	...	...	...	...	...	...	} —467
Marine Accounts	18,674	25,124	—6,450	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	19,807	26,533	...	...	—6,726	...	...	...	...	...	...	} —1,575
Marine Accounts	24,964	19,813	+5,151	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	1,115	39	...	...	...	+1,076	...	...	...	...	...	} ...
Marine Accounts	39	1,115	—1,076	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	17,774	61,628	...	...	...	...	—43,854	...	...	...	...	} —282
Marine Accounts	61,198	17,626	+43,572	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	3,660	5,900	...	...	...	...	...	...	...	—2,240	...	} —1,214
Marine Accounts	4,880	3,854	+1,026	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	15,297	162,350	...	...	...	...	...	...	...	...	—147,053	} —1,773
Marine Accounts	160,500	15,220	+145,280	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE Civil Accounts	82,782	275,596	+5,983	...	—6,726	+1,076	—43,854	...	...	—2,240	—147,053	—192,814
Marine Accounts	270,255	82,752	+187,503	...	...	...	...	...	...	...	...	+187,503
Net			+193,486	...	—6,726	+1,076	—43,854	...	...	—2,240	—147,053	—5,311

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1895 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	238,173	1,591,077	—1,352,904	...	...	...	...	...	...	...	...	} +4,871
Military Accounts	1,603,487	245,712	+1,357,775	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	1,878	169,674	...	—167,796	...	...	...	...	...	...	...	} —1,527
Military Accounts	168,194	1,925	+166,269	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	2,602	1,755	...	...	+847	...	...	...	...	...	...	} —27
Military Accounts	1,752	2,626	—874	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	11,142	155,703	...	...	...	—144,561	...	...	...	...	...	} +276
Military Accounts	155,753	10,916	+144,837	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	32,904	282,019	...	...	...	...	—249,115	...	...	...	...	} —164
Military Accounts	281,290	32,339	+248,951	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	58,239	2,895,286	...	...	...	...	...	—2,837,047	...	...	...	} —7,825
Military Accounts	2,889,636	60,414	+2,829,222	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	137,037	4,243,500	...	...	...	...	...	...	—4,106,463	...	...	} +4,281
Military Accounts	4,237,871	127,127	+4,110,744	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	190	241	...	...	...	...	...	...	...	—51	...	} +55
Military Accounts	346	240	+106	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,023	5,991	...	...	...	...	...	...	...	...	—3,968	} +61
Military Accounts	5,307	1,278	+4,029	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	44,976	503,904	—458,928	...	...	...	...	...	...	...	...	} +1,022
Military Accounts	497,259	37,309	...	...	...	...	...	...	...	+459,950	...	
Central Provinces and Military, Madras—												
Civil Accounts	251	2,146	...	—1,895	...	...	...	...	...	...	...	} ...
Military Accounts	2,154	259	...	...	...	...	...	...	...	+1,895	...	

Burma and Military, Madras—													
Civil Accounts	51,231	969,805	...	...	—918,574	...	...	...	...	...	...	}	+106
Military Accounts	964,332	45,652	...	...	...	...	...	...	...	+918,680	...		
Assam and Military, Madras—													
Civil Accounts	39	19	...	...	...	+20	...	...	...	...	...	}	—10
Military Accounts	10	40	...	...	...	...	...	...	...	—30	...		
Bengal and Military, Madras—													
Civil Accounts	235	4,423	...	...	...	...	—4,188	...	...	...	...	}	+3
Military Accounts	4,559	368	...	...	...	...	...	...	...	+4,191	...		
N.-W. P. and Oudh and Military, Madras—													
Civil Accounts	216	1,109	...	...	...	...	...	—893	...	...	...	}	—8
Military Accounts	1,101	216	...	...	...	...	...	...	...	+885	...		
Punjab and Military, Madras—													
Civil Accounts	87	2,135	...	...	...	...	...	...	—2,048	...	...	}	+7
Military Accounts	2,126	71	...	...	...	...	...	...	...	+2,055	...		
Madras and Military, Madras—													
Civil Accounts	56,109	1,745,619	...	...	...	...	...	...	...	—1,689,510	...	}	—1,123
Military Accounts	1,749,686	61,299	...	...	...	...	...	...	...	+1,688,387	...		
Bombay and Military, Madras—													
Civil Accounts	2,717	155,448	...	...	...	...	...	...	...	...	—152,731	}	...
Military Accounts	155,601	2,870	...	...	...	...	...	...	...	+152,731	...		
India and Military, Bombay—													
Civil Accounts	86,130	647,020	—560,890	...	...	...	...	...	...	...	...	}	—253
Military Accounts	640,365	79,728	...	...	...	...	...	...	...	...	+560,637		
Central Provinces and Military, Bombay—													
Civil Accounts	6,982	157,177	...	—150,195	...	...	...	...	...	...	...	}	+122
Military Accounts	155,236	4,919	...	...	...	...	...	...	...	...	+150,317		
Burma and Military, Bombay—													
Civil Accounts	123	12,311	...	...	—12,188	...	...	...	...	...	...	}	—1
Military Accounts	12,247	60	...	...	...	...	...	...	...	...	+12,187		
Bengal and Military, Bombay—													
Civil Accounts	6	247	...	...	...	...	—241	...	...	...	...	}	...
Military Accounts	256	15	...	...	...	...	...	...	...	...	+241		
N.-W. P. and Oudh and Military, Bombay—													
Civil Accounts	106	11,501	...	...	...	...	...	—11,395	...	...	...	}	+1
Military Accounts	11,502	105	...	...	...	...	...	...	...	...	+11,396		
Punjab and Military, Bombay—													
Civil Accounts	1,838	18	...	...	...	...	...	...	+1,820	...	...	}	—38
Military Accounts	61	1,919	...	...	...	...	...	...	...	...	—1,858		
Madras and Military, Bombay—													
Civil Accounts	206	3,919	...	...	...	...	...	...	...	—3,713	...	}	...
Military Accounts	3,919	206	...	...	...	...	...	...	...	...	+3,713		
Bombay and Military, Bombay—													
Civil Accounts	91,914	2,209,582	...	...	...	...	...	...	...	...	—2,117,668	}	+171
Military Accounts	2,209,347	91,508	...	...	...	...	...	...	...	...	+2,117,839		
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	827,354	15,771,629	—2,372,722	—319,886	—929,915	—144,541	—253,544	—2,849,335	—4,106,691	—1,693,274	—2,274,367		—14,944,275
Military Accounts	15,753,397	809,122	+8,861,059	...	...	...	...	...	...	+3,228,744	+2,854,472		+14,944,275
Net			+6,488,337	—319,886	—929,915	—144,541	—253,514	—2,849,335	—4,106,691	+1,535,470	+580,105		...

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1895—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,852,266	2,989,593	+3,862,673	...	...	...	...	...	...	...	...	−10,563
P. W. Accounts	4,513,709	8,386,945	−3,873,236	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	508,265	600,743	...	−92,478	...	...	...	...	...	...	...	−5,832
P. W. Accounts	629,659	543,013	...	+86,646	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	685,666	1,387,893	...	...	−702,227	...	...	...	...	...	...	−18,045
P. W. Accounts	1,380,855	696,673	...	...	+684,182	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	30,073	771,675	...	...	...	−741,602	...	...	...	...	...	+1,424
P. W. Accounts	1,551,947	808,921	...	...	...	+743,026	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	2,359,178	2,608,358	...	...	...	...	−249,180	...	...	...	...	+15,888
P. W. Accounts	3,217,829	2,952,761	...	...	...	...	+265,068	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	3,471,084	2,419,297	...	...	...	...	...	+1,051,787	...	...	...	−7,924
P. W. Accounts	2,448,634	3,508,345	...	...	...	...	...	−1,059,711	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,867,260	2,870,191	...	...	...	...	...	...	−2,931	...	...	+14,834
P. W. Accounts	4,954,404	4,936,639	...	...	...	...	...	...	+17,765	...	...	

Madras and P. W. Dept.—													
Civil Accounts	1,224,206	1,944,497	...	...	...	...	...	...	...	—720,291	...	}	—13,479
P. W. Accounts	1,969,151	1,262,339	...	...	...	...	...	...	...	+706,812	...	}	
Bombay and P. W. Dept.—													
Civil Accounts	2,122,043	2,850,030	...	...	...	...	...	...	...	...	—727,987	}	+14,581
P. W. Accounts	2,855,548	2,112,980	...	...	...	...	...	...	...	...	+742,568	}	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	20,120,041	18,442,277	+3,862,673	—92,478	—702,227	—741,602	—249,180	+1,051,787	—2,931	—720,291	—727,987		+1,677,764
P. W. Accts.	23,521,736	25,208,616	—3,873,236	+86,646	+684,182	+743,026	+265,068	—1,059,711	+17,765	+706,812	+742,568		—1,686,680
Net . .			—10,563	—5,832	—18,045	+ 1,424	+15,888	—7,924	+14,834	—13,479	+14,581		—9,116

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1895.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	117	...	...	...	...	...	...	...	36	153	...	153
Pensions paid in India to retired members of the Hong-Kong Police	...	...	...	...	...	2	...	...	...	2	...	2
Enlistment of Natives in India for service in the Colonies	28	...	...	...	...	...	...	...	...	28	...	28
Remittances on account of Hong-Kong Regiment and Asiatic Artillery and Singapore Companies of Artillery	165	...	...	...	...	...	...	...	...	165	...	165
Royal Commission on Opium	27	...	...	...	...	...	...	...	...	27	...	27
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	..	90,228	90,228	...	90,228
Little Basses' Light Vessel dues	...	...	1,406	...	3,481	...	...	481	1,010	6,378	...	6,378
Balances of Shipping Masters' Accounts	...	...	139	...	740	...	...	28	188	1,095	...	1,095
Miscellaneous—												
Civil	106	...	...	...	...	...	...	...	2	108	...	108
Military	80	...	...	...	...	...	...	362	1,258	1,700	...	1,700
Marine	93	...	...	...	...	...	...	...	...	93	...	93
TOTAL	616	...	1,545	...	4,221	2	...	871	92,722	99,977	...	99,977
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	5	...	...	...	...	5	...	5
Military	38,416	...	...	...	...	..	...	12,988	17,891	69,295	...	69,295
Public Works	1,662	...	...	...	...	...	...	...	...	1,662	...	1,662
Family Allotments—												
Civil	...	...	5	...	...	...	...	...	...	5	...	5
Military	...	...	...	...	...	...	...	...	3	3	...	3
Public Works	339	14	...	...	...	...	510	...	...	863	...	863
Remittances by Administrators General	61,730	...	...	...	...	...	...	...	...	61,730	...	61,730
East Indian Railway Company: Advances in England for purchase of Stores, etc.	293,307	...	...	...	...	...	...	...	...	293,307	...	293,307

Rajputana-Malwa Railway: Do. do. do.	92,588	...	...	...	...	...	...	...	...	92,588	...	
South Indian Railway: Do. do. do.	...	...	...	...	...	...	...	51,248	...	51,248	...	51,248
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	20,306	...	...	...	...	20,306	...	20,306
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	11,836	296	668	78	3,513	2,826	976	10,304	4,395	34,892	...	34,892
Public Works	185,565	175	17,742	4,024	6,558	2,019	9,641	7,277	2,653	235,957	...	235,957
Bills drawn by the Mission to the Court of Persia	15,500	...	...	...	...	...	...	...	...	15,500	...	15,500
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	22,148	...	41	...	294	372	292	1,462	1,917	26,526	...	26,526
Public Works	...	...	...	...	...	64	...	...	...	64	...	64
Stamps on Military Commissions	14	...	...	...	...	...	...	22	4	4	..	40
Brokerage on conversion of India 4 per cent. Rupee Loans	27,991	...	...	...	...	...	...	...	..	27,991	..	27,991
Miscellaneous—												
Civil	2,064	...	...	...	9	20	64	1,371	1,3[illegible]	4,[illegible]48	...	4,[illegible]45
Military	61	...	...	...	...	...	...	71	[illegible]	16[illegible]	...	163
Public Works	...	...	...	...	...	...	...	5,0[illegible]	...	5[illegible]	...	5[illegible]
Marine	33[illegible]	...	...	...	...	...	...	...	..	33[illegible]	...	338
TOTAL	753,[illegible]62	4[illegible]5	1[illegible],456	4,102	30,6[illegible]5	5,3[illegible]1	11,4[illegible]3	89,743	2[illegible]	942,336	...	942,336
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	.	...	...	...	...	...	...	...	...	73,[illegible]78	73,[illegible]78
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	...	...	...	...	...	...	...	...	...	...	27,546	27,546
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	9[illegible]5	985
Enlistment of Natives of India for service in the Colonies	...	...	...	...	...	...	...	...	...	...	1,774	1,774
Defence works at Aden	...	...	...	...	...	...	...	...	...	...	3,[illegible]83	3,[illegible]83
Royal Commission on Opium	...	...	...	...	...	...	...	...	...	...	12,120	12,120
Miscellaneous	...	...	...	...	...	...	...	...	...	...	29,[illegible]97	29,[illegible]97
TOTAL	...	...	...	...	...	...	..	...	...	..	14[illegible],283	148,283
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	13,5[illegible]	13,5[illegible]
East Indian Railway Company: Transfer fees and miscellaneous refunds	...	...	...	...	...	...	...	...	...	..	1,574	1,574
South Indian Railway Company: Ditto	...	...	...	...	...	...	...	...	..	..	421	421
Bengal and North-Western Railway Company: Ditto	...	...	...	...	...	...	...	...	...	...	773	773
Legacy bequeathed by Miss Sarah Bruce	...	...	...	...	...	...	...	..	...	...	2[illegible],645	20,645
Miscellaneous	...	...	...	...	...	...	...	...	...	...	2,089	2,089
TOTAL	...	...	...	...	...	...	...	...	...	...	39,002	39,002
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	754,478	485	20,001	4,102	34,906	5,303	11,483	90,614	120,941	1,042,313	187,285	1,229,598

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1895 —*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	43,478	...	...	...	...	...	...	6,047	...	49,525	...	49,525
Military	...	...	...	...	...	...	...	...	118	118	...	118
Marine	23,183	...	...	...	...	...	...	...	...	23,183	...	23,183
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	9,429	...	...	...	...	...	...	10,766	4,164	24,359	...	24,359
Ditto ditto to retired Hong-Kong Police	...	...	...	...	12	50	839	21	12	934	...	934
Enlistment of Natives of India for service in the Colonies	1,323	...	...	...	...	...	...	40	57	1,420	...	1,420
Remittances on account of the Hong Kong Regiment and Asiatic Artillery and Singapore companies of artillery	17,402	...	...	...	...	...	...	...	...	17,402	...	17,402
Royal Commission on Opium	6,665	...	...	...	...	...	...	...	...	6,665	...	6,665
Little Basses' Light Vessel dues	...	...	...	...	41	...	...	4	...	45	...	45
Balances of Shipping Masters' Accounts	...	...	11	...	...	...	...	22	47	80	...	80
Defence Works at Aden	729	...	..	...	...	...	...	...	2	731	...	731
Miscellaneous—												
Civil	15,045	...	651	...	2	...	...	90	649	16,437	...	16,437
Military	6,802	...	...	...	...	...	...	1,008	6,861	14,671	...	14,671
Public Works	—1	...	...	...	...	...	...	...	...	—1	...	—1
Marine	4,139	...	...	...	...	...	...	...	...	4,139	...	4,139
TOTAL	128,194	...	662	...	55	50	839	17,998	11,910	159,708	...	159,708
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	81	...	...	...	...	...	...	54	14	149	...	149
Family Allotments—												
Military	...	...	...	...	...	...	...	...	...	...	...	...
Remittances by Administrators-General	...	...	...	...	...	...	...	...	...	...	...	...
Pay and Pension paid in England chargeable to Provincial and Local Funds and to Foreign States, etc.—												
Civil	...	...	...	...	...	...	...	...	...	...	...	...

Legacy bequeathed by—												
Miss Sarah Bruce	...	...	...	...	20,645	...	...	...	...	20,645	...	20,645
Miscellaneous—												
Civil	1,880	...	...	...	...	...	11	5	105	2,001	...	2,001
Military	608	...	...	...	...	...	...	144	364	1,116	...	1,116
Public Works	...	...	...	...	...	...	126	...	...	126	...	126
Marine	5	...	...	...	...	...	...	...	...	5	...	5
TOTAL	2,574	...	...	...	20,645	...	137	203	483	24,042	...	24,042
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	96,439	96,439
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	6,027	6,027
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	2,299	2,299
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,230	3,230
TOTAL	...	...	...	...	...	...	...	...	...	...	107,995	107,995
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	69,585	69,585
Family Allotments	...	...	...	...	...	...	...	...	...	...	909	909
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	63,771	63,771
East Indian Railway Company: Advances in England for purchase of stores, etc.	...	...	...	...	...	...	...	...	...	...	294,881	294,881
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	92,588	92,588
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	56,669	56,669
Bengal and North-Western Railway: Do. do.	...	...	...	...	...	...	...	...	...	...	21,079	21,079
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	273,653	273,653
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	16,500	16,500
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.	...	...	...	...	...	...	...	...	...	...	26,596	26,596
Brokerage on conversion of India 4 per cent. Rupee Loans	...	...	...	...	...	...	...	...	...	...	27,991	27,991
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,847	3,847
TOTAL	...	...	...	...	...	...	...	...	...	...	948,069	948,069
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	130,768	...	662	...	20,700	50	976	18,201	12,393	183,750	1,056,064	1,239,814

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1894-95.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

CONTENTS.

	Page
General Account of Excluded Local Funds	284
Details by Provinces of Cantonment Funds	286
" " of Town and Bazar Funds	288
" " of Port Funds	290
" " of Miscellaneous Funds	292

ACCOUNT of EXCLUDED LOCAL FUNDS,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS. Presidency Funds.	III. PORT FUNDS. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—						
Income from Land, the property of the Funds	26,752	3,393	87,026	692	27,282	145,145
STAMPS—						
Sale of Stamps	...	446	...	...	...	446
EXCISE—						
License Fees and Duties	840	4,174	...	...	14,057	19,071
PROVINCIAL RATES—						
Rates and Cesses on Lands	396	666	...	...	266	1,328
Miscellaneous	...	...	...	...	...	...
ASSESSED TAXES—						
Taxes upon Houses	19,123	36,965	...	...	...	56,088
Licenses on Trades and Professions	2,216	97	35	...	...	2,348
Chowkidari Tax	4,186	2,575	...	...	...	6,761
Octroi	56,752	10,085	...	...	...	66,837
Miscellaneous (including Taxes on Horses and Carriages)	2,443	1,370	4,612	...	...	8,425
REGISTRATION—						
Fees and Miscellaneous	...	94	...	...	...	94
INTEREST—						
Interest on Government Securities and other Investments	761	1,694	19,249	4,137	13,111	38,952
POLICE—						
Fees, Fines, and Forfeitures	3,417	790	277	173	440	5,097
Unclaimed Property	140	100	...	...	...	240
Miscellaneous (including Cattle-pound receipts)	2,625	782	...	...	824	4,231
MARINE—						
Hire of Vessels	...	...	12,506	671	5	13,182
Sale-proceeds of Vessels and Stores	...	...	75	3,330	...	3,405
Pilotage Receipts	...	...	15,027	35,112	...	50,139
Other Fees and Dues	...	...	584,827	269,128	8,984	862,939
EDUCATION—						
School-fees	100	210	...	...	21,526	21,836
Miscellaneous	...	633	...	...	4,579	5,212
MEDICAL—						
Hospital Receipts (including sale of Medicines)	114	274	...	5	40	433
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,137	635	...	...	...	2,772
Public exhibitions and fairs	...	172	...	...	...	172
Sanitation—						
Conservancy Tax and Fees	15,844	1,628	790	...	...	18,262
Sales of Manure, etc.	3,593	1,070	570	...	...	5,233
Water-supply—						
Sale of Water	556	...	5,797	6,514	...	12,867
Other Receipts	698	...	...	...	11	709
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	1,234	3	...	1,237
MISCELLANEOUS—						
Sales of old Materials	454	54	429	231	57	1,225
Sales of Land and Houses	349	587	10,423	...	71,989	83,348
Contributions (including Grants-in-aid from Government)	20,572	1,416	14,064	5,339	24,484	65,875
Rents of Houses	4,897	1,962	62,108	437	451	69,855
Sales of Fruit, Grass, etc.	16,702	378	246	...	82	17,408
Miscellaneous	11,282	11,367	105,760	3,065	10,560	142,034
PUBLIC WORKS—						
Tolls and Ferries	141	790	86,268	6	11,447	98,652
Miscellaneous	584	60	65,855	927	12,693	80,119
	197,674	84,467	1,077,178	329,770	222,888	1,911,977
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	33,191	...	...	33,191
Loans by Public Subscription	...	...	115,100	...	...	115,100
Sale-proceeds of Investments	...	...	75,836	112,138	2,578	190,552
Stock Account	...	251	50,525	...	...	50,776
Other Deposits and Advances	725	5,777	32,861	37,379	20,109	96,851
TOTAL RECEIPTS . *Rx.*	198,399	90,495	1,384,691	479,287	245,575	2,398,447
OPENING BALANCE . *Rx.*	(*a*)51,029	(*a*)29,475	218,381	90,463	(*a*)40,121	429,469
GRAND TOTAL . *Rx.*	249,428	119,970	1,603,072	569,750	285,696	2,827,916

(*a*) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1895.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REFUNDS—						
Refunds of Taxes	5,793	201	76	454	...	6,524
Miscellaneous Refunds	304	126	1	2,123	1,487	4,041
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	...	...	...	...	164	164
Rate and Cess Collecting Establishments	3,010	2,436	2,371	...	...	7,817
Other Collecting Establishments	2,031	3,810	30,842	17,810	2,853	57,946
INTEREST—						
Interest on Debt	1,467	...	365,712	15,831	729	393,739
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	11,648	4,500	69,633	19,519	9,705	115,005
Contributions towards Establishment in Government Offices	538	211	250	1,459	657	3,115
LAW AND JUSTICE—						
Criminal Courts	...	202	...	...	...	202
Jails	6	44	...	...	...	50
POLICE—						
Executive Force	28,206	20,812	7,309	4,457	18,877	79,651
Miscellaneous (including Cattle-pounds)	626	596	305	..	700	2,287
MARINE—						
Dockyard and Port Establishments	...	...	84,269	63,746	2,882	150,897
Pilotage Establishments	...	...	9,415	29,156	...	38,571
Ship and Boat Establishments	...	...	29,088	13,777	1,776	45,241
Light-houses and Light-ships	...	...	22,515	10,286	...	32,801
Building, Purchase, and Repair of Ships	...	...	12,857	15,314	...	28,171
Miscellaneous	...	75	50,049	20,589	2,013	78,726
EDUCATION—						
Inspection	...	4	...	...	...	4
Colleges and Schools	218	1,824	...	...	30,930	32,972
Scholarships and Prizes	...	39	...	...	1,572	1,611
Grants-in-aid	708	905	...	...	3,643	5,256
Miscellaneous	...	24	...	...	472	496
MEDICAL—						
Professional Establishment	442	218	375	525	...	1,560
Hospitals and Dispensaries	10,616	2,171	1,102	566	8,231	22,686
Vaccination	675	978	...	...	...	1,653
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	8,075	2,021	...	...	...	10,996
Cemeteries (Establishment and other charges)	731	18	...	...	...	749
Public Fairs and Exhibitions	...	248	...	...	...	248
Conservancy (Establishment and other charges)	72,404	15,918	3,612	1,433	1,362	94,759
Water-supply (Establishment and other charges)	1,804	339	3,880	...	...	6,083
Statistical Establishments	2	100	...	...	...	102
SUPERANNUATION—						
Pensions and Gratuities	75	117	4,571	1,579	877	7,219
MISCELLANEOUS—						
Rents, Rates, and Taxes	368	512	42,463	1,204	299	44,846
Petty Establishments	4,403	2,271	40	1,401	..	8,205
Miscellaneous	6,423	6,006	75,777	1,537	73,601	163,344
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	...	...	9,924	5,815		
Stock not chargeable to any particular work	...	...	6	...		
Original Works—					12,994	325,688
Buildings			40,481	16,960		
Roads			5,011	3,138		
Port Appliances	15,392	3,185	31,789	94,014		
Other Works			74,622	12,357		
Maintenance and Repairs—						
Buildings			3,777	2,825	429	
Roads			10,222	3,648	...	
Port Appliances	18,368	10,659	15,001	8,130	...	173,250
Other Works			72,762	4,473	7,968	
Petty Construction and Repairs			10,520	358	3,510	
	195,983	80,590	1,091,827	380,484	187,791	1,936,675
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,028	...	84,811	6,217	...	92,056
Repayment of Loans from the Public	...	...	...	5,900	...	5,900
Investment in Government Securities or otherwise	2,447	904	57,056	24,840	21,302	106,639
Stock Account	...	247	61,839	...	...	62,086
Other Deposits and Advances	721	6,100	23,530	38,102	753	69,266
TOTAL DISBURSEMENTS . *Rx.*	200,179	87,991	1,319,063	455,543	209,846	2,272,622
CLOSING BALANCE . *Rx.*	49,249	31,079	284,009	114,207	75,850	555,294
GRAND TOTAL . *Rx.*	249,428	119,070	1,603,072	569,750	285,696	2,827,916

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1895.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	2,536	1,314	1,250	11	608	10,005	9,251	...	1,777	26,752
EXCISE—										
License Fees and Duties	671	...	...	...	...	169	...	...	...	840
PROVINCIAL RATES—										
Rates and Cesses on Lands	307	...	...	...	...	12	...	...	77	396
ASSESSED TAXES—										
Taxes upon Houses	40	21	2,686	175	1,913	2,968	5,735	817	4,768	19,123
Licenses on Trades and Professions	223	44	...	...	...	882	93	195	779	2,216
Chowkidari Tax	1,847	...	...	...	33	1,833	473	...	...	4,186
Octroi	14,989	8,211	...	...	...	6,320	20,508	...	6,724	56,752
Miscellaneous (including Taxes on Horses and Carriages)	72	25	...	16	226	406	881	354	463	2,443
INTEREST—										
Interest on Government Securities and other Investments	190	44	...	...	...	317	...	...	210	761
POLICE—										
Fees, Fines, and Forfeitures	586	136	266	3	181	655	866	136	588	3,417
Unclaimed Property	50	...	19	1	...	14	39	3	14	140
Miscellaneous (including Cattle-pound receipts)	175	352	173	214	153	788	334	100	336	2,625
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	100	100
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	26	...	...	31	29	...	23	5	114
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	432	172	189	...	...	488	611	...	245	2,137
Sanitation—										
Conservancy Tax and Fees	80	1,035	1,243	22	1,170	4,822	858	204	6,410	15,844
Sales of Manure, etc.	307	165	...	...	...	404	815	62	1,840	3,593
Water-supply—										
Sale of Water	96	...	...	...	...	...	406	...	54	556
Other Receipts	552	26	1	63	...	42	...	...	14	698
MISCELLANEOUS—										
Sales of old Materials	26	35	9	...	69	180	115	...	20	454
Sales of Land and Houses	5	18	...	...	293	6	...	...	27	349
Contributions (including Grants-in-aid from Government)	2,613	2,847	5,622	302	2,682	1,298	3,829	84	1,295	20,572
Rents of Houses	1,523	335	928	...	41	99	146	...	1,825	4,897
Sales of Fruit, Grass, etc.	400	969	1,728	92	746	6,167	4,354	363	1,883	16,702
Miscellaneous	702	527	641	1	1,210	4,924	3,027	29	221	11,282
PUBLIC WORKS—										
Tolls and Ferries	11	...	...	...	130	...	...	...	...	141
Miscellaneous	10	17	11	...	...	2	19	...	525	584
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	44	32	26	...	...	89	106	...	428	725
TOTAL RECEIPTS . *Rx.*	28,487	16,351	14,792	900	9,486	42,919	52,466	2,370	30,628	198,399
OPENING BALANCE . *Rx.*	11,901	1,388	2,846	162	956	(*a*) 13,143	9,741	425	10,467	51,029
GRAND TOTAL . *Rx.*	40,388	17,739	17,638	1,062	10,442	56,062	62,207	2,795	41,095	249,428

Disbursements.

REFUNDS—											
Refunds of Taxes	1,137	2,104	80	...	...	83	2,200	17	172	5,793	
Miscellaneous Refunds	195	11	4	...	15	43	7	...	29	304	
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	373	...	131	...	175	449	1,338	205	339	3,010	
Other Collecting Establishments	455	677	157	...	33	562	605	...	142	2,631	
INTEREST—											
Interest on Debt	959	...	...	...	...	...	...	28	480	1,467	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	1,452	508	1,237	80	528	2,675	3,078	190	1,900	11,648	
Contributions towards Establishment in Government Offices	20	...	100	...	79	252	...	...	87	538	
LAW AND JUSTICE—											
Jails	6	...	...	...	...	...	...	...	...	6	
POLICE—											
Executive Force	4,643	1,635	1,514	...	945	5,633	8,736	...	5,100	28,206	
Miscellaneous (including Cattle-pounds)	186	96	59	38	12	133	22	27	53	626	
EDUCATION—											
Colleges and Schools	...	...	...	...	...	9	...	...	209	218	
Grants-in-aid	420	30	...	...	...	55	160	...	43	708	
MEDICAL—											
Professional Establishment	...	372	...	...	...	...	...	...	70	442	
Hospitals and Dispensaries	831	600	10	...	404	3,446	3,174	13	2,138	10,616	
Vaccination	92	61	31	...	29	198	140	...	124	675	
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	1,095	463	846	2	70	2,556	3,551	...	392	8,975	
Cemeteries (Establishment and other charges)	103	36	...	...	...	331	249	...	12	731	
Conservancy (Establishment and other charges)	8,195	5,143	7,226	735	3,453	16,535	17,059	1,368	12,691	72,404	
Water-supply (Establishment and other charges)	705	183	251	18	5	14	255	6	427	1,864	
Statistical Establishments	...	...	2	...	...	...	...	...	...	2	
SUPERANNUATION—											
Pensions and Gratuities	41	6	...	...	...	7	7	...	14	75	
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	84	...	...	25	89	127	...	43	368	
Petty Establishments	889	187	1,162	...	144	1,707	343	...	61	4,493	
Miscellaneous	2,015	431	152	6	322	857	2,195	65	380	6,423	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	213	97	...	...	...	...		19	107		
Original Works—											
Buildings	730	26	331	12	193	248	2,791	...	45	15,392	
Roads	1,112	...	308	...	...	87		1	157		
Other Works	620	2,950	125	...	1,711	3,037		19	453		
Maintenance and Repairs—											
Buildings	938	216	231	4	183	597		41	245		
Roads	1,125	1,288	1,289	5	582	3,787		66	844		
Port Appliances	...	...	...	...	...	...	4,961	...	...	18,368	
Other Works	218	143	69	2	28	293		23	164		
Petty Construction and Repairs	620	14	...	44	10	158		15	165		
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	1,028	...	...	...	...	...	...	...	...	1,028	
Investment in Government Securities or otherwise	1,583	...	...	...	...	...	...	...	864	2,447	
Other Deposits and Advances	...	66	78	...	...	57	227	5	288	721	
TOTAL DISBURSEMENTS . *Rx.*	31,999	17,427	15,393	946	8,946	43,898	51,225	2,108	28,237	200,179	
CLOSING BALANCE . *Rx.*	8,389	312	2,245	116	1,496	12,164	10,982	687	12,858	49,249	
GRAND TOTAL . *Rx.*	40,388	17,739	17,638	1,062	10,442	56,062	62,207	2,795	41,095	249,428	

(*a*) Falls short of the closing balance of last year's Accounts by Rx. 14 owing to subsequent adjustments made in the Accounts of the "Chakrata Cantonment Fund."

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1895.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	502	...	291	...	2,021	...	...	...	579	3,393
STAMPS—										
Sale of Stamps	446	...	...	...	...	...	...	...	...	446
EXCISE—										
License Fees and Duties	4,174	...	...		...	...	...	...	...	4,174
PROVINCIAL RATES—										
Rates and Cesses on Lands	175	...	...	...	491	...	...	...	...	666
ASSESSED TAXES—										
Taxes upon Houses	608	...	1,639	...	...	34,295	190	...	233	36,965
Licenses on Trades and Professions	8	...	...	...	...	85	...	...	4	97
Chowkidari Tax	1,969	...	...	...	...	...	606	...	...	2,575
Octroi	10,085	...	...	...	...	...	...	...	...	10,085
Miscellaneous (including Taxes on Horses and Carriages)	1,034	...	...	...	...	...	...	...	336	1,370
REGISTRATION—										
Fees and Miscellaneous	94	...	...	...	...	...	...	...	...	94
INTEREST—										
Interest on Government Securities and other Investments	1,556	...	...	...	...	41	...	...	97	1,694
POLICE—										
Fees, Fines, and Forfeitures	679	...	81	...	...	...	12	...	18	790
Unclaimed Property	48	...	52	...	...	...	...	...	...	100
Miscellaneous (including Cattle-pound receipts)	444	...	36	296	...	...	...	...	6	782
EDUCATION—										
School-fees	151	...	39	...	...	...	...	...	20	210
Miscellaneous	632	...	1	...	...	...	...	...	...	633
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	234	...	...	...	...	...	40	274
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	626	...	...	...	...	...	...	...	9	635
Public Exhibitions and Fairs	...	...	...	...	...	172	...	...	...	172
Sanitation—										
Conservancy Tax and Fees	1,475	...	21	90	...	...	14	...	28	1,628
Sales of Manure, etc.	2	...	...	...	...	1,061	6	...	1	1,070
MISCELLANEOUS—										
Sales of old Materials	1	...	20	...	...	...	...	...	33	54
Sales of Land and Houses	97	...	...	...	...	...	...	...	490	587
Contributions (including Grants-in-aid from Government)	397	...	...	180	...	...	...	...	839	1,416
Rents of Houses	430	...	15	...	...	1,022	24	...	421	1,962
Sales of Fruit, Grass, etc.	160	...	2	...	...	41	12	...	163	378
Miscellaneous	1,691	...	7,626	8	53	1,903	15	...	71	11,367
PUBLIC WORKS—										
Tolls and Ferries	49	...	259	...	250	...	...	...	232	790
Miscellaneous	...	...	20	...	40	...	...	...	...	60
DEPOSITS AND ADVANCES—										
Stock Account	251	...	...	...	...	...	...	...	...	251
Other Deposits and Advances	5,615		77	...	...	3	5		77	5,777
TOTAL RECEIPTS . *Rx.*	33,449	...	10,413	574	2,855	38,623	884	...	3,697	90,495
OPENING BALANCE . *Rx.*	(a) 13,474	...	(b) 6,056	84	559	7,082	358	...	(c) 1,862	29,475
GRAND TOTAL . *Rx.*	46,923	...	16,469	658	3,414	45,705	1,242	...	5,559	119,970

Disbursements.

REFUNDS—											
Refunds of Taxes	163	...	6	...	...	29	...	...	3	201	
Miscellaneous Refunds	12	...	7	...	5	91	5	...	6	126	
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	491	...	...	...	...	1,933	...	...	12	2,436	
Other Collecting Establishments	2,344	...	121	...	696	615	16	...	18	3,810	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	2,464	...	699	20	...	528	45	...	744	4,500	
Contributions towards Establishment in Government Offices	130	...	60	...	15	...	...	...	6	211	
LAW AND JUSTICE—											
Criminal Courts	202	...	...	...	...	...	...	...	...	202	
Jails	44	...	...	...	...	...	...	...	...	44	
POLICE—											
Executive Force	2,616	...	...	...	...	17,691	419	...	76	20,802	
Miscellaneous (including Cattle-pounds)	141	...	36	40	...	364	...	...	15	596	
MARINE—											
Miscellaneous	75	...	...	...	...	...	...	...	...	75	
EDUCATION—											
Inspection	4	...	...	...	...	...	...	...	...	4	
Colleges and Schools	1,546	...	213	...	...	...	...	...	65	1,824	
Scholarships and Prizes	37	...	2	...	...	...	...	...	...	39	
Grants-in-aid	389	...	488	12	...	...	...	...	16	905	
Miscellaneous	24	...	...	...	...	...	...	...	...	24	
MEDICAL—											
Professional Establishment	218	...	...	...	...	...	...	...	...	218	
Hospitals and Dispensaries	341	...	1,149	9	189	244	...	...	239	2,171	
Vaccination	...	...	234	...	...	732	...	...	12	978	
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	1,834	...	...	...	...	146	...	...	41	2,021	
Cemeteries (Establishment and other charges)	18	...	...	...	...	...	...	...	...	18	
Public Fairs and Exhibitions	195	...	...	...	...	53	...	...	...	248	
Conservancy (Establishment and other charges)	2,708	...	2,497	165	120	9,724	250	...	484	15,948	
Water-supply (Establishment and other charges)	324	...	...	15	...	...	...	...	...	339	
Statistical Establishments	...	...	93	...	...	7	...	...	...	100	
SUPERANNUATION—											
Pensions and Gratuities	66	...	...	...	...	...	...	...	51	117	
MISCELLANEOUS—											
Rents, Rates and Taxes	512	...	...	...	...	...	...	...	...	512	
Petty Establishments	193	...	1,246	...	526	172	...	...	134	2,271	
Miscellaneous	4,453	...	666	8	671	139	13	...	50	6,006	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	264	...	50	...	...	...		...	...		
Stock not chargeable to any particular Work	...	...	...	...	...	...		...	...		
Original Works—							125			3,185	
Buildings	144	...	385	3	...	...		...	355		
Roads	100	...	145	113	...	...		...	...		
Other Works	1,125	...	179	138	42	...		...	17		
Maintenance and Repairs—											
Buildings	855	...	310	...	...	...		...	233		
Roads	541	...	732	...	...	...		...	537		
Port Appliances	286	...	...	...	...	...	62	...	...	10,659	
Other Works	239	...	292	...	...	...		...	272		
Petty Construction and Repairs	229	...	84	...	299	5,688		...	...		
DEPOSITS AND ADVANCES—											
Investment in Government securities	...	...	...	...	...	...	...	...	994	994	
Stock Account	247								...	247	
Other Deposits and Advances	6,051	...	50	...	...	57	...	...	2	6,160	
TOTAL DISBURSEMENTS . *Rx.*	31,625	...	9,744	523	2,563	38,213	935	...	4,388	87,991	
CLOSING BALANCE . *Rx.*	15,298	...	6,725	135	851	7,492	307	...	1,171	31,979	
GRAND TOTAL . *Rx.*	46,923	...	16,469	658	3,414	45,705	1,242	...	5,559	119,970	

(*a*) Exceeds the closing balance of last year's Accounts by Rx. 1,575 owing to the inclusion of the opening balance of the "Bolan Bazar Fund."
(*b*) Falls short of the closing balance of last year's Accounts by Rx. 1,216 owing to the conversion of two Town Funds into Municipal Funds.
(*c*) Exceeds the closing balance of last year's Accounts by Rx. 7 owing to subsequent adjustments.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1895.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue—									
Income from Land, the property of the Funds	17,117	...	69,909	87,026	...	...	...	692	692
Assessed Taxes—									
Licenses on Trades and Professions	...	...	35	35	...	...	...	...	...
Miscellaneous (including Taxes on Horses and Carriages)	...	...	4,612	4,612	...	...	...	...	...
Interest—									
Interest on Government Securities and other Investments	6,531	4,311	8,407	19,249	911	...	2,226	1,000	4,137
Police—									
Fees, fines and forfeitures	...	...	277	277	170	...	...	3	173
Marine—									
Hire of Vessels	1,015	...	11,491	12,506	397	...	...	274	671
Sale-proceeds of Vessels and Stores	...	...	75	75	1,018	1,994	228	90	3,330
Pilotage Receipts	...	...	15,027	15,027	18,452	...	6,006	10,654	35,112
Other Fees and Dues	261,746	44,594	278,487	584,827	106,384	7,592	46,248	108,904	269,128
Medical—									
Hospital receipts (including sale of Medicines)	...	...	...	...	...	...	...	5	5
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	790	790	...	...	...	...	...
Sales of Manure, etc.	...	...	570	570	...	...	...	...	...
Water-supply—									
Sale of Water	...	450	5,347	5,797	3,413	380	...	2,721	6,514
Superannuation—									
Contribution towards Pensions, etc.	...	...	1,234	1,234	...	...	...	3	3
Miscellaneous—									
Sales of old Materials	429	...	...	429	101	...	...	130	231
Sales of Land and Houses	1,752	...	8,671	10,423	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	211	13,853	...	14,064	70	1,620	3,548	101	5,339
Rents of Houses	4,650	69	57,389	62,108	...	...	...	437	437
Sales of Fruit, Grass, etc.	...	...	246	246	...	...	...	...	...
Miscellaneous	13,113	18	92,629	105,760	510	1,285	650	620	3,065
Public Works—									
Tolls and Ferries	81,339	...	4,929	86,268	...	...	...	6	6
Miscellaneous	62,941	...	2,914	65,855	924	...	3	...	927
Deposits and Advances—									
Loans from Government	...	15,000	18,191	33,191	...	...	...	...	...
Loans by Public Subscription	...	...	115,100	115,100	...	...	...	...	...
Sale-proceeds of Investments	1,927	71,995	1,914	75,836	7,500	...	1,268	103,370	112,138
Stock Account	50,525	...	...	50,525	...	...	...	...	...
Other Deposits and Advances	1,542	1,400	29,919	32,861	1,322	842	20	35,195	37,379
Total Receipts . *Rx.*	504,838	151,690	728,163	1,384,691	141,172	13,713	60,197	264,205	479,287
Opening Balance . *Rx.*	60,345	46,310	111,726	218,381	25,687	4,653	43,185	16,938	90,463
GRAND TOTAL . *Rx.*	565,183	198,000	839,889	1,603,072	166,859	18,366	103,382	281,143	569,750

Disbursements.

REFUNDS—									
Refunds of Taxes	...	76	...	76	...	...	...	454	454
Miscellaneous Refunds	...	...	1	1	1,734	29	80	280	2,123
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess Collecting Establishments	...	472	1,899	2,371	...	...	...	...	...
Other Collecting Establishments	30,617	...	225	30,842	...	...	...	17,810	17,810
INTEREST—									
Interest on Debt	128,725	2,291	214,696	365,712	3,560	1,629	...	10,642	15,831
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	29,462	16,495	23,676	69,633	3,258	2,236	6,776	7,249	19,519
Contributions towards Establishment in Government Offices	...	...	250	250	349	...	...	1,110	1,459
POLICE—									
Executive Force	4,335	...	2,974	7,309	2,599	140	...	1,718	4,457
Miscellaneous (including Cattle-pounds)	...	...	305	305	...	...	...	...	...
MARINE—									
Dockyard and Port Establishments	27,100	...	57,169	84,269	33,682	306	13,375	16,383	63,746
Pilotage Establishments	...	...	9,415	9,415	16,334	...	6,461	6,361	29,156
Ship and Boat Establishments	22,348	...	7,340	29,688	7,215	1,858	1,543	3,161	13,777
Light-houses and Light-ships	17,283	...	5,232	22,515	107	1,467	4,565	4,147	10,286
Building, Purchase, and Repair of Ships	11,818	...	1,039	12,857	9,057	240	...	6,017	15,314
Miscellaneous	...	1,759	48,290	50,049	6,270	876	19,280	163	26,589
MEDICAL—									
Professional Establishment	...	...	375	375	525	...	...	...	525
Hospitals and Dispensaries	...	...	1,102	1,102	...	566	...	...	566
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	160	...	3,452	3,612	...	...	...	1,433	1,433
Water-supply (Establishment and other charges)	...	...	3,880	3,880	...	...	...	...	...
Statistical Establishment	...	...	...	...	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	2,556	...	2,015	4,571	396	46	...	1,137	1,579
MISCELLANEOUS—									
Rents, Rates, and Taxes	10,919	...	31,544	42,463	1,198	6	...	...	1,204
Petty Establishments	...	...	40	40	...	1,401	...	...	1,401
Miscellaneous	525	...	75,252	75,777	1,207	280	...	50	1,537
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	2,662	4,541	2,721	9,924	3,860	...	1,042	913	5,815
Stock not chargeable to any particular work	...	...	6	6	...	...	...	...	...
Original Works—									
Buildings	2,520	...	37,961	40,481	12,140	...	1,383	3,437	16,960
Roads	...	...	5,011	5,011	1,680	...	...	1,458	3,138
Port Appliances	...	...	31,789	31,789	9,829	...	...	84,185	94,014
Other Works	42,108	24,184	8,330	74,622	2,861	...	9,496	...	12,357
Maintenance and Repairs—									
Buildings	1,564	...	2,213	3,777	1,098	3	38	1,686	2,825
Roads	8,687	...	1,535	10,222	3,604	...	...	44	3,648
Port Appliances	11,634	...	3,967	15,601	3,199	...	...	4,931	8,130
Other Works	65,089	...	7,673	72,762	3,910	16	547	...	4,473
Petty Construction and Repairs	...	1,048	9,472	10,520	16	...	48	294	358
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	16,181	60,000	8,630	84,811	1,111	842	...	4,264	6,217
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	900	5,900
Investment in Government Securities or otherwise	...	26,956	30,100	57,056	...	...	5,028	19,812	24,840
Stock Account	61,839	...	...	61,839	...	...	...	...	...
Other Deposits and Advances	10,748	1,424	11,358	23,530	1,386	12	...	36,704	38,102
TOTAL DISBURSEMENTS . *Rx.*	508,880	159,246	650,937	1,319,063	137,185	11,953	69,662	236,743	455,543
CLOSING BALANCE *Rx.*	56,303	38,754	188,952	284,009	29,674	6,413	33,720	44,400	114,207
GRAND TOTAL . *Rx.*	565,183	198,000	839,889	1,603,072	166,859	18,366	103,382	281,143	569,750

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1895.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	19,782	...	7,500	...	...	...	...	27,282
EXCISE—										
License Fees and Duties	14,057	...	...	...	...	...	...	...	...	14,057
PROVINCIAL RATES—										
Rates and Cesses on Lands	266	...	...	...	...	...	...	...	...	266
INTEREST—										
Interest on Government Securities and other Investments	192	...	625	498	9,240	76	545	1,100	835	13,111
POLICE—										
Fees, Fines, and Forfeitures	213	227	...	...	...	...	...	...	...	440
Miscellaneous (including Cattle-pound receipts)	...	...	...	...	...	...	824	...	...	824
MARINE—										
Hire of Vessels	...	...	...	...	5	...	...	...	...	5
Other Fees and Dues	...	...	...	...	6,944	...	...	...	2,040	8,984
EDUCATION—										
School-fees	908	...	3,873	...	601	...	...	16,144	...	21,526
Miscellaneous	...	...	3,972	2	8	...	...	597	...	4,579
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	40	...	...	...	..	...	...	40
MINOR DEPARTMENTS										
WATER SUPPLY										
Other Receipts	11	...	...	...	...	...	...	...	...	11
MISCELLANEOUS—										
Sales of old Materials	1	...	1	...	55	...	...	...	...	57
Sales of Land and Houses	...	...	71,989	...	...	...	...	...	...	71,989
Contributions (including Grants-in-aid from Government)	141	...	9,547	...	100	1,268	...	...	13,428	24,484
Rents of Houses	66	...	120	...	265	...	...	...	...	451
Sales of Fruit, Grass, etc.	...	...	82	...	...	...	...	...	...	82
Miscellaneous	...	...	499	...	7,473	597	1,757	...	234	10,560
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	11,447	...	...	...	...	11,447
Miscellaneous	...	...	...	...	...	...	12,693	...	...	12,693
DEPOSITS AND ADVANCES—										
Sale Proceeds of Investments	800	...	...	...	...	...	...	...	1,778	2,578
Other Deposits and Advances	...	...	70	39	20,000	...	...	...	...	20,109
TOTAL RECEIPTS *Rx.*	16,655	227	110,600	539	63,638	1,941	15,819	17,841	18,315	245,575
OPENING BALANCE *Rx.*	1,710	349	5,194	985	16,018	863	6,049	773	(*a*) 8,180	40,121
GRAND TOTAL *Rx.*	18,365	576	115,794	1,524	79,656	2,804	21,868	18,614	26,495	285,696

Disbursements.											
REFUNDS—											
Miscellaneous Refunds	...	...	1,052	...	60	217	...	...	158	1,487	
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	164	...	...	...	...	...	...	...	...	164	
Other Collecting Establishments	...	...	2,853	...	...	...	...	...	...	2,853	
INTEREST—											
Interest on Debt	...	...	...	...	729	...	...	...	...	729	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	1,863	...	6,499	..	...	1,343	...	9,705	
Contributions towards Establishment in Government Offices	...	...	232	...	135	...	...	...	290	657	
POLICE—											
Executive Force	216	155	...	...	134	1,657	...	...	16,715	18,877	
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	760	...	...	760	
MARINE—											
Dockyard and Port Establishments	...	...	...	...	2,882	...	...	...	...	2,882	
Ship and Boat Establishments	...	...	...	...	1,776	...	...	...	..	1,776	
Miscellaneous	...	...	...	...	...	...	...	...	2,013	2,013	
EDUCATION—											
Colleges and Schools	1,056	...	11,468	...	6,225	...	...	12,181	...	30,930	
Scholarships and Prizes	...	...	78	156	1,338	...	...	...	...	1,572	
Grants-in-aid	150	...	3,493	...	...	...	...	...	...	3,643	
Miscellaneous	207	...	...	...	...	...	...	265	...	472	
MEDICAL—											
Hospitals and Dispensaries	...	...	1,186	...	7,045	...	...	...	...	8,231	
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	...	...	...	...	1,362	...	...	...	...	1,362	
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	26	...	...	...	851	877	
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	...	...	116	...	...	183	...	299	
Miscellaneous	9,103	...	54,703	993	4,603	...	1,757	1,590	852	73,601	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	...	...		65	...		
Original Works—											
Buildings	969	...	...	...	60	...	11,231	15	...	12,994	
Other Works	...	...	654	...	...	...		...	...		
Maintenance and Repairs—											
Buildings	177	...	...	...	...	...	...	252	...	429	
Other Works	...	...	...	...	7,968	...	...	...	...	7,968	
Petty Construction and Repairs	3,000	...	112	...	398	...	...	...	...	3,510	
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	35	20,595	...	105	...	567	21,302	
Other Deposits and Advances	...	...	75	...	215	...	463	...	...	753	
TOTAL DISBURSEMENTS . *Rx.*	15,042	155	77,769	1,184	62,166	1,874	14,316	15,894	21,446	209,846	
CLOSING BALANCE . *Rx.*	3,323	421	38,025	340	17,490	930	7,552	2,720	5,049	75,850	
GRAND TOTAL . *Rx.*	18,365	576	115,794	1,524	79,656	2,804	21,868	18,614	26,495	285,696	

(*a*) Falls short of the closing balance of last year's Accounts by Rx. 7 owing to subsequent adjustments.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1894-95.

ACCOUNT

OF

MUNICIPALITIES FOR 1894-95.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
By Balance in hand at the close of last year	7,182	(*a*)64,392	(*b*)24,277	(*c*)92,799	(*d*)3,147	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	29,008	71,304	...	...	...	2
2. Tax on houses and lands	717	3,081	21,850	47,881	4,452	3
3. Tax on animals and vehicles	84	111	792	2,276	554	4
4. Tax on professions and trades	520	1,408	...	...	...	5
5. Tolls (on roads and ferries)	...	730	2,311	4,834	1,874	6
6. Water-rate	125	4,963	...	19,323	1,094	7
7. Lighting-rate	...	...	...	7,598	...	8
8. Conservancy (including scavenging and latrine rate)	1,154	7,969	24	22,792	1,414	9
9. Others	263	3,720	...	...	...	10
	31,871	93,286	24,977	104,704	9,388	11
B.—Realisations under Special Acts—						
1. Pounds	753	3,904	459	882	2,023	12
2. Hackney-carriages	212	170	909	2,503	...	13
3. Licenses for sale of spirits and drugs	569	...	...	...	...	14
4. Others	24	...	9	...	...	15
	1,558	4,074	1,377	3,385	2,023	16
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	3,331	2,745	647	1,810	621	17
2. Sale-proceeds of lands and produce of lands, etc.	749	1,552	526	1,191	71	18
3. Conservancy receipts (other than taxes and rates)	1,209	710	731	810	181	19
4. Fees and Revenue from Educational Institutions	241	2,264	397	5,881	50	20
5. „ „ „ Medical Institutions	97	106	1,256	2,981	...	21
6. „ „ „ Markets and Slaughter-houses	696	4,297	40,630	66,850	2,023	22
7. Fees and Revenue from tramways	...	...	...	1,341	...	23
8. Other fees	612	42	2,356	11,697	41	24
9. Fines under Municipal and other Acts	237	537	1,612	3,759	201	25
10. Interest on Investments—(i) General	112	20	...	804	...	26
(ii) Educational	...	66	...		...	27
(iii) Medical	19	...	...		...	28
11. Premium on Loans	...	...	...	...	...	29
	7,303	12,339	48,155	97,124	3,188	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	14	640	1,150	20,515	2,203	31
(ii) Educational	400	3,021	...	2,420	...	32
(iii) Medical	...	...	290	244	...	33
2. From Local funds—(i) General	...	181	...	53,594	1,325	34
(ii) Educational	...	138	...	600	...	35
(iii) Medical	50	705	...	1,130	40	36
3. Other—(i) General	...	372	...	36	...	37
(ii) Educational	...	204	...	100	50	38
(iii) Medical	...	397	...	13	...	39
	464	5,658	1,440	78,652	3,618	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	1,053	52	1	8	169	41
2. Other items	1,132	13,026	266	2,586	398	42
	2,185	13,078	267	2,594	567	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank	...	49	...	...	...	44
2. Loans from Government	8,219	24,000	...	2,250	400	45
„ raised in the market from private individuals	...	...	...	...	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	...	47
4. Advances—(i) Permanent	65	67	16	46	...	48
(ii) Other	256	4,140	...	23,438	51	49
5. Deposits	1,255	2,508	1,237	9,225	...	50
	9,795	30,764	1,253	34,959	451	51
Total Receipts . Rx.	53,176	159,199	77,469	321,418	19,235	52
GRAND TOTAL	60,358	223,591	101,746	414,217	22,382	53

(*a*) Differs from last year's closing balance by Rx. 814 owing to the abolition of certain municipalities and inclusion in the present accounts of certain amounts invested in Government securities.
(*b*) Difference due to correction since made.
(*c*) Exceeds last year's closing balance by Rx. 1,215 for balance transferred from Town Funds.
(*d*) Exceeds last year's closing balance by Rx. 18 owing to the inclusion of Nowgong and Tezpur Town Fund balances.

PALITIES for 1894-95.

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	77,395	(*e*)50,903	(*f*)146,895	(*g*)100,540	70,093	(*h*)65,987	31,728	(*i*)171,502	906,840
2	...	...	277,317	294,020	...	...	122,909	227,908	1,022,466
3	169,324	81,691	10,962	14,574	53,532	67,947	185,871	56,898	718,780
4	21,664	18,826	4,576	3,344	7,440	16,209	34,071	10,910	120,857
5	34,361	3,632	14,644	98	6,732	24,174	6,724	967	93,260
6	...	13,889	4,693	...	4,325	34,574	1,537	20,690	89,457
7	106,944	4,492	18,203	320	21,026	1,694	138,563	21,193	337,940
8	35,648	3,500	...	...	6,693	...	...	12	53,451
9	41,796	45,074	1,932	559	...	...	68,156	22,917	213,787
10	...	6[illegible],244	7,446	1,700	...	...	...	15,064	88,437
11	409,737	231,348	339,773	314,615	99,748	144,598	557,831	376,559	2,738,435
12	92	5,909	6,953	2,780	...	9	...	3,834	27,598
13	1,937	928	1,269	603	...	...	1,334	167	10,032
14	...	...	...	...	...	...	14,375	64	15,008
15	2,595	3,310	130	776	...	700	1,455	136	9,135
16	4,624	10,147	8,352	4,159	...	709	17,164	4,201	61,773
17	2,785	7,040	22,895	11,405	2,700	2,657	11,088	6,562	76,286
18	21,296	1,867	5,514	3,174	3,673	1,910	1,839	18,924	62,286
19	377	2,190	11,436	12,395	554	2,476	314	7,595	40,978
20	...	13,187	1,541	20,030	...	9,244	...	11,179	54,014
21	...	1,405	61	1,675	...	1,027	...	3,210	11,818
22	17,534	6,091	11,199	4,889	2,645	15,350	23,541	18,685	214,430
23	3,208	323	...	...	...	...	3,843	173	8,888
24	3,225	920	2,877	1,375	14,416	6,016	...	4,767	48,344
25	2,623	3,909	3,650	1,551	271	4,093	1,130	2,055	25,628
26	...	561	617	101	}	{ 231	26,529	3,173	}
27	...	231	3	114	} 450	{ 2	...	27	} 37,036
28	47	2,091	38	335	}	{ 1,206	...	259	}
29	...	...	...	...	...	...	..	308	308
30	51,095	29,815	59,831	57,044	24,709	44,212	68,284	76,917	580,016
31	3,058	2,062	3,418	2,148	3,519	30,372	...	1,675	70,774
32	...	411	124	12,775	...	3,481	...	16,298	38,930
33	...	349	45	261	...	300	...	4,994	6,483
34	220	938	2,746	239	...	1,035	...	1,671	61,949
35	...	...	314	3,739	...	13	...	5,496	10,300
36	...	2,760	36	6,011	...	6,951	...	3,533	21,216
37	922	2,181	1,295	307	...	2,127	...	1,370	8,610
38	...	249	27	436	...	51	...	872	1,989
39	...	3,343	64	248	...	237	...	863	5,165
40	4,200	12,293	8,069	26,164	3,519	44,567	...	36,772	225,416
41	857	1,300	} 5,129	{ 4,680	1,244	6,530	...	3,061	} 110,970
42	14,604	4,855	}	{ 24,526	2,498	956	10,658	11,381	}
43	15,461	6,155	5,129	29,206	3,742	7,486	10,658	14,442	110,970
44	...	886	...	...	...	109	215,715	26,788	243,547
45	...	85,500	126,385	9,472	...	18,212	165	1,400	276,003
46	...	...	...	...	...	1,450	...	15,150	16,600
47	...	231	2,500	72	4,326	374	100	1,373	8,976
48	100	230	20	...	4	85	...	514	1,147
49	3,151	15,527	8	79	324	8,076	64,057	29,335	148,442
50	8,626	12,403	533	214	26,776	21,445	46,016	24,308	154,546
51	11,877	114,777	129,446	9,837	31,430	49,751	326,053	98,868	849,261
52	496,994	404,535	550,600	441,025	163,148	291,323	979,990	607,759	4,565,871
53	574,389	455,438	697,495	541,565	233,241	357,310	1,011,718	779,261	5,472,711

(*e*) Differs from the closing balance of last year by Rx. 268 for correction since made.
(*f*) Ditto ditto by Rx. 12,4 4 for correction since made.
(*g*) Includes Rx. 1,184 for balance of notified areas.
(*h*) Exceeds last year's closing balance by Rx. 1,25 for correction since made.
(*i*) Falls short of ditto by Rx. 442 for ditto ditto.

ACCOUNT of MUNICI

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Disbursements.						
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,977	5,519	5,118	20,116	930	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,634	9,689	1,794	4,290	683	2
3. Collection of tolls on roads and ferries	...	17	62	143	177	3
4. Survey of land	...	264	1,362	763	4	4
5. Refunds	5,507	15,717	372	620	24	5
6. Pensions and Gratuities	...	39	162	194	4	6
	9,118	31,245	8,870	26,126	1,822	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	8	109	1,052	3,975	7	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	723	911	4,101	8,620	377	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,533	...	11,228	...	141	10
4. Rewards for destruction of wild animals and snakes	6	88	...	...	11	11
	4,270	1,108	16,381	12,595	536	12
C.—Public Health and Conveniences—						
1. Water-supply — Capital outlay	1,572	16,013	...	20,556	840	13
1. Water-supply — Establishment, etc.	542	6,306	120	12,301	2,423	14
1. Water-supply — Contribution	...	...	...	...	500	15
2. Drainage — Capital outlay	5,073	683	...	...	241	16
2. Drainage — Establishment, repairs, etc.	207	720	...	7,362	401	17
3. Conservancy (including road cleaning and watering) and Latrines	6,271	25,370	12,212	40,580	5,270	18
4. Hospitals and Dispensaries	2,423	8,369	6,905	25,900	724	19
5. Vaccination	78	212	556	2,076	82	20
6. Markets and Slaughter-houses	111	1,896	5,463	18,035	539	21
7. Pounds	211	1,256	211	333	412	22
8. Dâk-bungalows and serais	...	541	513	153	42	23
9. Arboriculture, public gardens and experimental cultivation	1,616	1,108	40	3,454	12	24
10. Registration of births and deaths	2	...	385	1,140	11	25
11. Public works:						
(*i*) Establishment	330	910	2,869	9,302	587	26
(*ii*) Buildings	202	3,444	...	828	220	27
(*iii*) Roads	4,190	10,708	15,060	34,279	2,969	28
(*iv*) Stores	3	191	6	2	36	29
(*v*) Miscellaneous works	...	...	...	38,607	...	30
	22,831	77,727	44,340	214,908	15,309	31
D.—Public Instruction—						
1. Schools and Colleges	1,770	12,293	720	20,175	59	32
2. Contributions	364	2,344	62	1,223	518	33
3. Libraries, Museums, Menageries, etc.	90	117	5	18	...	34
	2,224	14,754	787	21,416	577	35
E.—Contribution— (For general purposes)	3,825	1,189	1,433	747	21	36
F.—Miscellaneous—						
1. Interest on loans — Previous years	...	1,416	...	...	...	37
1. Interest on loans — Current year	1,606	2,776	504	23,412	72	38
2. Discount	...	...	...	...	...	39
3. Actual cost of works done for private individuals	907	1	...	4	115	40
4. Other items	847	2,043	42	2,045	325	41
	3,360	6,236	546	25,461	512	42
Carried forward . Rx.	45,628	132,259	72,357	301,253	18,777	43

PALITIES for 1894-95—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	31,283	18,627	13,818	21,528	3,934	10,725	21,162	22,411	177,148
2	12,525	14,614	32,795	23,840	5,759	6,792	24,609	19,325	158,349
3	...	179	41	...	...	260	168	2,733	3,780
4	119	337	371	270	163	88	...	1,655	5,396
5	...	214	257	20,679	4,050	455	...	73,312	121,207
6	1,769	112	1,088	73	591	47	4,657	455	9,191
7	45,696	34,083	48,370	66,390	14,497	18,367	50,596	119,891	475,071
8	6,355	2,956	12	422	506	86	19,943	4,918	40,349
9	41,886	16,059	12,732	8,461	5,077	10,101	31,062	19,001	159,111
10	...	1,253	46,677	54,165	...	...	37,402	2,312	156,711
11	...	300	87	230	115	222	...	77	1,136
12	48,241	20,568	59,508	63,278	5,698	10,409	88,407	26,308	357,307
13	23,414	73,623	51,790	5,385	2,963	31,190	11,744	38,969	278,059
14	29,074	6,107	31,162	9,688	5,689	4,316	23,563	20,843	152,134
15	...	...	...	...	...	...	...	...	500
16	13,427	20,242	29,859	13,329	5,896	3,033	68,163	32,822	192,768
17	14,546	7,133	4,391	3,046	14,345	2,635	21,079	6,066	81,931
18	98,162	88,486	89,795	52,906	26,442	47,888	135,715	86,954	716,051
19	4,629	33,105	10,102	35,481	4,960	25,652	7,305	31,253	196,808
20	2,362	1,864	2,471	2,571	1,088	2,296	1,553	2,701	19,910
21	3,122	2,291	5,643	1,833	758	1,156	21,323	8,693	70,863
22	107	615	2,488	760	...	6	...	865	7,264
23	...	42	1,105	1,060	...	1,955	75	1,020	6,506
24	1,721	972	4,331	13,321	1,275	634	9,397	5,569	43,450
25	1,347	...	740	746	838	1,448	2,636	462	9,755
26	2,562	6,574	4,153	3,625	2,636	2,928	12,149	2,751	51,376
27	...	6,046	7,043	5,331	1,772	11,443	6,543	13,727	56,599
28	56,453	45,209	43,768	29,187	13,198	25,817	81,061	45,302	407,201
29	...	796	259	953	382	325	...	186	3,139
30	...	...	...	...	65	...	...	2,384	41,056
31	250,926	293,105	289,100	179,222	82,307	162,722	402,306	300,567	2,335,370
32	...	5,769	8,583	55,418	...	19,715	7,823	61,628	193,953
33	446	7,765	4,362	2,804	1,474	8,260	...	5,911	35,533
34	494	118	615	903	638	3,138	906	2,182	9,224
35	940	13,652	13,560	59,125	2,112	31,113	8,729	69,721	238,710
36	981	719	17,906	12,657	5,000	4,044	...	1,724	50,246
37	...	757	42	689	359	24	10,791	324	14,402
38	107,188	3,488	20,418	15,193	12,145	3,561	160,416	16,214	366,993
39	...	...	...	201	...	...	...	144	345
40	294	600	188	1,846	708	578	...	2,014	7,255
41	993	11,467	6,324	10,164	1,468	5,263	3,578	12,824	57,383
42	108,475	16,312	26,972	28,093	14,680	9,426	174,785	31,520	446,378
43	455,259	378,439	455,416	408,765	124,294	236,081	724,823	549,731	3,903,082

ACCOUNT of MUNICI

DISBURSEMENTS.	India, General.	Central Provinces.	Burma.		Assam.	Number of Items.
			Upper.	Lower.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward .	45,628	132,259	72,357	301,253	18,777	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	...	9,500	...	...	...	2
(*b*) In Savings Bank	...	135	...	...	...	3
2. Payments to Sinking Fund . . .	...	...	...	6,497	30	4
3. Provident Fund withdrawals . . .	...	...	...	..	...	5
4. Repayment of Loans	1,409	5,495	2,446	9,533	157	6
5. Advances—						
(*a*) Permanent	73	275	39	50	...	7
(*b*) Other	82	4,123	...	23,281	72	8
6. Deposits	1,243	2,762	955	9,683	...	9
	2,807	22,290	3,440	49,044	259	10
TOTAL DISBURSEMENTS . *Rx.*	48,435	154,549	75,797	350,297	19,036	11
Closing Balance . . . . . *Rx.*	11,923	69,042	25,949	63,920	3,346	12
GRAND TOTAL . *Rx.*	60,358	223,591	101,746	414,217	22,382	13
Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	40,146	112,585	442,221		1,632	14
Less—Balances of Sinking Funds	...	...	*18,800*		*153*	15
NET BALANCE OF LOANS .	40,146	112,585	423,421		1,479	16
Deposits	197	276	6,463		...	17
	40,343	112,861	429,884		1,479	18
Claims—						
Advances recoverable	*328*	*1,349*	*8,243*		*24*	19
NET AMOUNT OF DEBT . *Rx.*	40,015	111,512	421,641		1,455	20

PALITIES for 1894-95—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	455,259	378,439	455,416	408,765	124,294	236,081	724,823	549,731	3,903,082
2	...	...	893	4,480	...	...	27,560	11,781	54,214
3	...	1,073	...	17	...	1	(*a*)87,151	80	88,457
4	18,950	453	...	337	6,050	199	29,549	4,952	67,017
5	...	47	...	...	...	...	...	...	47
6	44,970	2,812	8,880	14,005	...	2,008	4,619	9,244	105,578
7	167	270	15	47	21	90	...	147	1,194
8	...	14,402	47	65	1,311	3,037	56,996	25,026	128,442
9	9,828	9,275	61	214	24,012	22,010	53,483	22,810	156,336
10	73,915	28,332	9,896	19,165	31,394	27,345	259,358	74,040	601,285
11	529,174	406,771	465,312	427,930	155,688	263,426	984,181	623,771	4,504,367
12	45,215	48,667	232,183	113,635	77,553	93,884	27,537	155,490	968,344
13	574,389	455,438	697,495	541,565	233,241	357,310	1,011,718	779,261	5,472,711
14	2,231,700	158,489	823,338	360,479	287,000	91,366	3,675,064	356,468	8,580,488
15	*131,971*	*4,021*	...	*6,740*	*103,028*	*2,852*	*111,711*	*16,517*	*395,793*
16	2,099,729	154,468	823,338	353,739	183,972	88,514	3,563,353	339,951	8,184,695
17	7,489	12,403	15,524	...	19,448	21,474	26,528	18,816	127,918
18	2,107,218	166,871	838,862	353,739	203,420	109,988	3,589,881	358,067	8,312,613
19	*34,721*	*14,673*	*6,475*	...	*9,248*	*5,315*	*2,484*	*25,116*	*107,976*
20	2,072,497	152,198	832,387	353,739	194,172	104,673	3,587,397	332,951	8,204,637

(*a*) Deposit at Bank of Bombay.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
India.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p.c.	29,628	...	...	803
	Ditto	G. I. F. D. No. 147-I, dated 12th January 1892	21,800					
Quetta do.	Water-Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,809	4½ „	9,618	...	7,719	206
	Surface drainage and Water Works.	G. I. F. D. No. 16339E, dated 18th September 1894.	7,719					
	Repairs of Ingle Market.	Revenue Commissioner, Quetta, No. 1291, dated 19th July 1892	1,200	5 „	...	400	...	400
Mercara do.	Water-Works	G. I. F. D. No. A 733, dated 9th February 1895	500	4½ „	500	...	500	...
Mhow Cantonment Committee.	Water-Works	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ „	20,594	...	...	1,028
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
		Total India	76,528		60,340	400	8,219	2,437
Central Provinces.								
Nagpore Municipality.	Extension of the Ambajhari Water-Works to the Civil Station, etc.	C. C. No. $\frac{6112}{315}$, dated 15th October 1889, and No. C34, dated 12th March 1892	40,000	4½ p. c.	34,546	...	...	1,450
Jubbulpore do.	Construction of Water-Works.	G. I. F. D. No. 3745, dated 18th November 1879	61,000	(a)	...	36,900	...	1,700
		G. I. H. D. No. 131, dated 28th November 1884						
	Extension of Water-Works	Chief Commissioner's Resolution No. 918, dated 13th February 1895.	20,000	4 p. c.	20,000	...	20,000	...
Burhanpur do.	Water-supply	C. C. No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	7,619	...	...	2,020
Raipur do.	Ditto	C. C. No. 4661, dated 12th July 1892	10,000	4½ „	9,519	...	...	325
Khandwa do	Water-Works	Chief Commissioner's Resolution No. 219, dated 13th February 1895	24,000	4 „	4,000	...	4,000	...
		Total Central Provinces	165,500		75,684	36,900	24,000	5,495
Burma.								
Rangoon Municipality.	Water-Works	G. I. F. D. No. 2801, dated 27th August 1877	30,000	4½ p.c.	6,486	...	...	2,399
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	70,000	5½ „	...	35,000	...	...
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ „	...	277,000	...	5,750
	Construction of a road from Judah Eszekiat Establishment.	C. C. No. 164 $\frac{2T}{51}$, dated 9th November 1892	25,000	5½ „	...	25,000		...
	Work connected with high level water-supply.	C. C. No. 111 $\frac{}{21}$, dated 6th August 1893	71,000	5 „	...	71,000	...	
		Carried over	496,000		6,486	408,000	...	8,149

(a) Rx. 10,000 without interest for 3 years, and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
BURMA—*contd.*			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	496,000		6,486	408,000	...	8,149
Prome Municipality.	Water-Works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	20,000	5 p. c.	7,306	...	...	436
Kyaukphyu do.	Construction of Bazar.	C. C. No. 900-6 A. M., dated 27th January 1890 . .	1,000	5 „	...	...	...	269
Mergui do.	Ditto . . .	C. C. Nos. 123-14 T. M. and 163-6 $\frac{1}{17}$, dated 10th June 1890 and 9th April 1894, respectively . . .	500	5 „	276	...	...	74
Maubin do.	Ditto . . .	C. C. No. 329 $\frac{4T}{25}$, dated 15th July 1892 . . .	800	5 „	629	...	...	87
Paungde do.	Ditto . . .	C. C. No. 80 $\frac{3T}{17}$, dated 5th December 1892 . .	1,800	5 „	1,464	...	...	172
Yandoon do.	Purchase of a Bazar .	C. C. No. 579 $\frac{4T}{2}$, dated 20th November 1893 . .	7,500	5 „	7,154	...	...	346
Akayb do.	Scavenging system of the town.	C. C. No. 367 $\frac{5T}{6}$ dated 18th May 1894 . . .	2,000	5 „	2,000	...	2,000	...
Sheogyin do.	Shinging the Municipal Bazar.	C. C. No. 196 $\frac{6T}{3}$, dated 11th January 1895 . .	1,000	5 „	250	...	250	...
Pakokku do.	Contructions of Bazar.	C. C. No. 122-10 U. M., dated 6th June 1889 . .	2,400	4½ „	871	...	...	408
Monywa do.	Ditto . . .	G. I. F. D. No. 5291, dated 15th October 1889 . .	1,500	4½ „	833	...	...	146
Pyinmana do.	Ditto . . .	C. C. No. 723-17 U.M., dated 19th December 1889 . .	3,500	4½ „	1,634	...	...	498
Yeu do.	Ditto . . .	C. C. No. 80-54 U.M., dated 2nd December 1890 . .	1,000	5 „	327	...	...	204
Toungdwingyi do.	Ditto . . .	C. C. No. 74-65 U. M., dated 2nd December 1890 . .	1,000	5 „	750	...	...	88
Sagaing do.	Ditto . . .	C. C. No. 22 U. M., dated 16th July 1890 . . .	1,500	5 „	480	...	...	309
Kyaukse do.	Ditto . . .	C. C. No. 76-61 U.M., dated 2nd December 1890 . .	2,000	5 „	1,588	...	...	171
Yamethin do.	Ditto . . .	C. C. No. 90 $\frac{10T}{9}$, dated 4th May 1892 . . .	1,000	5 „	726	...	...	185
Myingyan do.	Purchase of existing Bazar building.	C. C. No. 86 $\frac{9T}{6}$, dated 4th May 1892 . . .	2,300	5 „	1,447	...	...	437
Moulmein Port Fund.	Construction of Wharves, etc.	G. I. F. D. No. 2232, dated 30th July 1885 . .	8,000	4½ „	1,175	...	...	1,111
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886 . . .	89,404	5 „	...	64,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F. D. No. 4664, dated 27th September 1890 .	1,000	4½ „	400	...	...	200
Pakokku do.	Construction of Bazar	G. I. F. D. Nos. $\frac{A}{3539}$ and $\frac{A}{4596}$, dated 30th August and 11th November 1892, respectively . . .	410	5 „	111	...	...	104
		TOTAL BURMA .	645,614		35,907	472,404	2,250	18,394
ASSAM.								
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. 2722, dated 31st May 1883	1,500	4½ p. c.	840	...	...	74
	Extending the Shillong Water-supply.	C. C. No. 7117, dated 31st October 1884 . . .	200	6 „	...	180	...	...
	Extending the Laban Water-supply.	C. C. No. 9269, dated the 18th October 1892 . . .	250	5 „	158	...	...	47
	Ditto . . .	C. C. No. $\frac{21 \text{ Municipal}}{702 J}$, dated 1st February 1894 . .	110	(a)	...	70	...	20
	Ditto . . .	C. C. No. $\frac{122 \text{ Municipal}}{6247 T}$, dated 19th July 1893 . .	400	5 „	384	...	400	16
		TOTAL ASSAM .	2,460		1,382	250	400	157

(a) Rx. 100 with interest at 6 per cent., and Rx. 10 without interest.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
BENGAL.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta Municipality.	Water-Works and Drainage for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	783,120	4½ p. c.	486,180	...	...	24,970
	Extension of Water-supply, Drainage and the acquisition and construction of the Harrison Road.	B. G. No. 61 T./M., dated 17th May 1882 . .	549,960	0 „				
		B. G. No. 459, dated 26th February 1883 . . .	150,000	5 „				
		B. G. Notification, dated 11th March 1883 . . .	140,000	4½ „				
		B. G. Notification, dated 30th June 1884 . . .	150,000	4½ „				
		B. G. Notification, dated 17th June 1885 . . .	250,000	5 „				
		B. G. No. 99 T./M., dated 25th April 1886 . . .	262,500	5 „	...	1,745,520	...	20,000
		B. G. No. 3654, dated 20th August 1887 . . .	155,450	5 „				
		B. G. No. M. 3L/1/3, dated 28th February 1889 . .						
		B. G. No. M. 3L/1/10, dated 26th September 1889 .	190,000	5 „				
		G. I. No. 2313, dated 9th May 1890	300,000	5 „				
		G. I. No. 53, dated 20th May 1891	400,000	(*a*)				
Darjeeling do.	Water-Works . .	F. D. No. 934, dated 17th February 1877 . . .	7,500	4½ p.c.	4,747	...	...	381
		B. G. No. 467 T./M., dated 18th June 1892						
	Ditto . .	B.G.Nos. T/209, dated 26th May 1879, 377 T./M., dated 17th June 1882, and 2140 P., dated 23rd December 1882 . .	6,000	6 „	...	1,300	...	250
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895 . . .	2,000	4½ „	2,000	...	2,000	...
Burdwan do.	Improvement of water supply.	B. G. No. 1323M., dated 30th March 1895 . . .	4,000	4½ „	2,000	...	2,000	...
	Ditto . .	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	(*b*)	...	11,200	...	...
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886 . . .	5,000	6 p. c.	...	5,000	...	...
	Lighting certain new areas.	B. G. No. 106/M., dated 10th January 1893 . . .	1,200	4½ „	867	...	...	224
	Acquisition of the Hadua Tank.	B. G. No. 1169/M., dated 30th March 1893 . . .	800	4½ „	654	...	...	146
	Water works . .	G. I. F. D. No. 26A., dated 5th January 1894 . .	150,000	4½ „	50,000	...	50,000	...
	Improvement of the Municipal Cattle yard	B. G. No. 1222M., dated 26th March 1895 . . .	1,000	4½ „	1,000	...	1,000	...
Bhagulpur do.	Water-Works . .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 „	...	4,500	...	...
Dacca do.	Ditto . .	B. G. No. M. 3L/3/17, dated 3rd December 1889 . .	12,500	4½ „	11,748	...	...	202
		Carried over .	3,541,030		559,196	1,767,520	55,000	46,173

(*a*) Rx. 380,000 with interest at 4½ per cent., and Rx. 20,000 without interest.
(*b*) Rx. 12,500 with interest at 5 per cent., and Rx. 2,500 at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd.*		Brought forward .	3,541,030		559,196	1,767,520	55,000	46,173
Bali Municipality	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	798	6 p.c.	...	348	...	50
Rajshahye do.	Improvement of Drainage.	B. G. No. M. $\frac{3L}{3}$ 6, dated 22nd April 1890 . . .	1,500	4½ „	994	...	...	139
Faridpur do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$ 6, dated 12th August 1890 . . .	500	4½ „	356	....	...	45
Commillah do.	Excavation of Tank and compensation for Lands acquired.	B. G. No. M. $\frac{3L}{13}$ 7, dated 4th September 1890 . .	250	4½ p. c.	30	...	...	53
Serampore do.	Drainage . .	B. G. No. M. $\frac{3L}{11}$ 7, dated 26th November 1890 .	3,000	4½ „	2,744	...	...	103
Chapra do.	Drainage . . .	B. G. No. 861M., dated 9th March 1893 . . .	650	(*a*)	259	50	....	212
Pooree do.	Ditto . . .	B. G. No. 37 $\frac{T.}{M.}$, dated 14th May 1891, and No. 227 $\frac{T.}{M.}$, dated 27th September 1893	2,000	4½ p c	1,837	...	...	163
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	4,500	4½ „	4,284	...	...	216
Manicktolla do.	Water-Works . .	B. G. No. 2099 M., dated 19th June 1893 . . .	2,500	4½ „	2,192	...	...	207
Mozufferpore do.	Drainage . . .	B. G. No. 2443 M., dated 26th July 1893 . . .	6,000	4½ „	6,000	...	1,500	...
Patna do.	Ditto	B. G. No. 19 $\frac{T.}{M.}$, dated 29th April 1893 . . .	31,800	4½ „	31,545	...	16,000	255
Dinagepur do.	Ditto	B. G. No 1186M., dated 10th March 1894 . . .	1,000	4½ „	922	...	1,000	78
Arrah do.	Water-Works . .	B. G. No. 171 $\frac{T.}{M.}$, dated 24th May 1893 and 1357M., dated 2nd April 1895.	10,000	4½ „	9,912	...	10,000	88
Julpiguri do.	Drainage . . .	B. G. No. 714M., dated 15th February 1894.	1,800	4½ „	1,800	...	1,800	...
Kurseong do.	Water-Works . .	B. G. No. 372M., dated 28th January 1895.	200	4½ „	200	...	200	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	176,500	4½ „	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . .	534,035	4½ „	352,976	...	...	16,181
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,877,056	4 „	2,877,056	...	...	...
	Improvement of the Port of Calcutta.	B G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(*b*)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. $\frac{2L}{10}$ 8, dated 14th January 1890, and B. G. No. 1636, dated 14th April 1892	20,000	4½ p. c.	16,658	...	...	842
Dinagepur District Board.	Bridging Roads .	B. G. No. M. L. $\frac{2L}{1}$ 27, dated 10th July 1890 . . .	20,000	4½ „	20,000	...	4,000	...
Julpaiguri do.	Construction of bridges	B. G. No. M. $\frac{2L}{3}$ 11, dated 21st October 1890 . .	2,500	4½ „	567	...	...	521
		Carried over .	7,837,619		4,066,028	2,367,918	89,500	65,326

(*a*) Rx. 500 with interest at 4½ per cent., and Rx. 150 without interest.
(*b*) Rx. 300,000 with interest at 5½ per cent., and Rx. 300,000 at 4½ per cent.
• Balance of Loan raised in 1891-92 and 1892-93 not shown in the Statements for these years.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd*		Brought forward .	7,837,619		4,000,028	2,367,918	89 500	65,326
Patna District Board.	Construction of Bridges and Metalling of Roads	B. G. No. L. $\frac{2D}{2}$ 13, dated 16th October 1890 . .	8,000	4½ p. c.	2,502	...	...	1,636
Sarun do.	Repairing roads and bridges damaged by flood.	B. G. No. 1283, dated 29th June 1891 . . .	5,000	4½ ,,	1,565	...	...	1,023
Darbhanga do.	Famine Relief . .	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	18,000	4½ ,,	17,137	...	...	863
Manbhoom Road Committee.	Construction and repair of roads.	B. G. No. 3021 F., dated 6th September 1893.	900	4½ ,,	736	...	...	164
N-W. P. AND OUDH.		TOTAL BENGAL .	7,869,519		4,087,968	2,367,918	89,500	69,012
Naini Tal Municipality.	Water Drainage Works	G. O. No. $\frac{5471}{X-2}$, dated 21st November 1894 . .	2,000	4 p. c.	2,000	...	2,000	...
Ditto .	Water-Works Project	N.-W. P. Government No. $\frac{528}{XI-238A}$, dated 31st March 1894	26,000	4 ,,	25,537	...	...	463
Saharanpur Municipality.	City Minor Drainage Scheme.	N.-W. P. Board of Revenue No. $\frac{371}{X-5}$, dated 9th March 1886	2,500	6 ,,	...	...	...	100
Dehra Dun do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886 . .	1,200	7 ,,	...	500	...	100
Mussoorie do.	Conservancy Scheme .	N.-W. P. Government No. $\frac{1679}{XI-596}$, dated 2nd October 1887	1,500	7 ,,	...	800	...	100
	Water-Works Scheme	N.-W. P. Government No. $\frac{473}{XI-409A.}$, dated 19th March 1891	1,000	6 ,,	...	700	...	100
	Ditto ditto .	N.-W.P. Government No. $\frac{980}{XI-90A.}$, dated 27th April 1894	3,600	4½ ,,	3,542	...	...	58
Bara Banki do.	General purposes .	N.-W. P. Government No. $\frac{323}{XI-581 A.}$, dated 23rd February 1892	600	4½ ,,	416	...	...	65
Lucknow do.	Water-Works Project.	N.-W. P. Government No. $\frac{161}{X-31}$, dated 12th January 1893	132,000	4 ,,	132,000	...	34,000	...
Agra do.	Ditto ditto .	N.-W. P. Government No. $\frac{451}{XI-509A}$, dated 27th March 1894	125,670	4 ,,	120,087	...	...	2,357
	Drainage and Water-Works Project.	N.-W. P. Government No. $\frac{5442}{XI-2}$, dated 20th November 1894	8,112	4½ ,,	8,112	...	8,112	...
Allahabad do.	Water-Works Project.	N.-W. P. Government No. $\frac{455}{XI-609A}$, dated 27th March 1894	164,321	4 ,,	157,016	...	...	3,083
Benares do.	Ditto ditto .	N.-W. P. Government No. $\frac{310}{XI-491A2}$, dated 8th March 1894	195,823	4 ,,	194,158	...	5,823	1,665
	Drainage Project .	N.-W. P. Government No. $\frac{1088}{XI-401A.}{}_{2}$, dated 27th April 1893	30,000	4 ,,	30,000	...	20,000	...
Kheri Municipality.	Conservancy Scheme .	N.-W. P. Government No. $\frac{195}{XI-808A.}$, dated 30th January 1893 . . .	200	4½ ,,	...	...	...	150
Cawnpore do.	Water-Works Project	N.-W. P. Government No. $\frac{C-3}{XI-390}{}_{60}$, dated 28th January 1893	145,000	4 ,,	144,719	...	55,000	281
		Carried over .	839,526		817,587	2,000	124,935	8,522

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
N.-W. P. and Oudh—*concld.*		Brought forward	*Rx.* 839,526		*Rx.* 817,587	*Rx.* 2,000	*Rx.* 124,935	*Rx.* 8,528
Sajehanpur Municipality.	Building a new dispensary and Dufferin Ward.	N.-W. P. Government No. $\frac{486}{X-76}$, dated 24th January 1891	2,000	4½ ,,	....	1,302	...	187
Bareilly do.	Conservancy Scheme	N.-W. P. Government No. $\frac{122}{XI-815A.}$, dated 20th January 1893	1,350	4½ ,,	999	...	...	171
Kasganj do.	Drainage Works	N.-W. P. Government No. $\frac{568}{X-2}$, dated 20th January 1895	1,200	4½ ,,	1,200	....	1,200	....
Khairabad do.	Conservancy Scheme	N.-W. P. Government No. $\frac{1381}{X-2}$, dated 13th March 1895	250	4½ ,,	250	...	250	...
		Total N.-W. P and Oudh	844,326		820,036	3,302	126,385	8,880
Punjab. Delhi Municipality.	Water-Works	P. G. Nos. 892 and 6, dated 6th November 1890 and 4th January 1894, respectively	82,000	4 p.c.	68,060	...	9,106	2,483
Simla do.	Ditto and Town Hall	G. I. F. D. No. 72, dated 7th September 1892	120,000	4 ,,	87,848	...	....	1,936
	Town Hall	G. I. F. D. No. 3175, dated 1st September 1884	15,000	6 ,,	...	10,000	...	...
Lahore do.	Water-Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	177,500	4½ ,,	158,076	...	....	2,343
Rawal Pindi do.	Water-Works	G. I. Telegram, dated 23rd February 1887	13,100	6 ,,	...	8,700	....	800
Peshawar do.	Ditto	P. G. No. 110, dated 6th February 1889	15,000	5 ,,	1,500	...	...	4,500
Edwardesabad do.	City Extension	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively	3,500	5 ,,	222	...	...	132
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 ,,	15,176	...	...	1,170
Ludhiana do.	Sewage Works	P. G. No. 102 B., dated 4th March 1892	6,000	5 ,,	5,049	...	19	319
Kohat do.	Water-Works and Drainage.	P. G. No. 1054, dated 26th November 1891	1,700	5 ,,	1,480	...	...	110
Dalhousie do.	Water-Works	P. G. No. 131, dated 23rd March 1892	5,033	5 ,,	4,367	...	347	212
Jhang District Board.	Public Works	P. G. No. 37, dated 14th March 1895	4,600	4 ,,	4,600	...	4,600	...
Gujranwala do.	Ditto	P. G. No. 42, dated 14th March 1895	3,600	4 ,,	3,600	...	3,600	...
		Total Punjab	470,433		349,978	18,700	17,672	14,005
Madras. Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869	143,000	(*a*) 4 p. c.	143,000	...	...	...
		G. I. F. D. No. 1862, dated 8th July 1869						
		G. I. F. D. No. 2527, dated 23rd August 1873						
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	10,000	5 ,,	...	10,000	....	...
		M. G. No. 363, dated 15th February 1883	30,000	5 ,,	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885	30,000	(*b*)	...	30,000	...	...
		M. G. No. 11M., dated 10th April 1885						
		M. G. No. 458M., dated 3rd September 1885						
		M. G. No. 1562M., dated 18th October 1890	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887	10,000	6 ,,	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888	15,000	5 ,,	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889	15,000	5 ,,	...	15,000	...	...
		Carried over	258,000		143,000	115,000	....	...

(*a*) Exclusive of 2 per cent. for Sinking Fund for re-payment of Loan.
(*b*) Rx. 28,200 with interest at 6 per cent., and Rx. 1,800 at 5 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
		Brought forward .	*Rx.* 258,000		*Rx.* 143,000	*Rx.* 115,000	*Rx.* ...	*Rx.* ...
MADRAS—*contd.*								
Madras Municipality—*contd.*	Extension of Water-supply.	M. G. No. 1427 M., dated 25th October 1889 . . .	2,000	5 p. c	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879 . .	2,000	6 „	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881 . .	25,000	5 „	...	25,000	...	...
Cochin Municipality.	Completion of the Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	1,400	4½ „	628	...	...	75
Coonoor do.	Construction of a Slaughter-house.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 9th January 1886, respectively	700	6 „	...	...	...	400
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875 . . .	725	4½ „	38	...	...	37
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891 . . .	1,000	4½ „	841	...	...	38
	Ditto ditto .	M. G. No. 1058, dated 10th October 1892 . . .	200	4½ „	188	...	...	6
Cuddapa do,	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . .	5,000	6 „	...	4,900	...	...
		M. G. No. 1212, dated 11th November 1892 .	969	4½ „	938	...	...	17
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively . .	6,000	6 „	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd September 1875 . . .	1,242	4½ „	92	...	...	88
	Kandal Drainage .	M. G. No. 443, dated 11th June 1891 . . .	1,750	4½ „	1,571	...	...	62
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892 . . .	4,300	4½ „	3,826	...	...	154
	Construction of an office building.	M. G. No. 1087, dated 19th August 1893 . . .	700	6 „	...	700	...	...
Palghat do.	Ditto . . .	M. G. No. 160M., dated 25th January 1892 and 1005M., dated 13th June 1892 .	1,700	6 „	...	1,300	1,450	100
Guntur do.	Construction of a market.	M. G. No. 875M., dated 6th July 1893	600	6 „	...	500	...	100
Madura do.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 .	500	5 „	...	500	..	...
	Water-supply . .	Ditto ditto .	500	5 „	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 21st June 1886 . .	2,700	6 „	...	2,700	...	...
	Ditto . . .	M. G. No. 894, dated 13th September 1893 . .	16,400	4½ „	16,120	...	...	280
Kumbakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890 . . .	6,000	4½ „	5,707	...	...	198
Adoni do.	Water-supply . .	M. G. No. 1126, dated 13th November 1893 . .	6,600	4½ „	6,445	...	...	155
Tellicherry do.	Construction of a road	M. G. No. 744, dated 7th August 1893 . . .	500	4½ „	450	...	...	50
Calicut do.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	3,000	4½ „	2,100	...	...	200
Mayavaram do.	Construction of two Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4½ „	550	...	...	48
Tanjore do.	Water-supply . .	M. G. No. 1061, dated 10th October 1892 . . .	19,000	4½ „	18,950	...	2,500	...
Kurnool do.	Ditto . . .	M. G. No. 267, dated 3rd April 1894, and M. G. No. 951, dated 5th November 1894	5,622	4½ „	5,622	...	5,622	...
Trichinopoly do.	Ditto . . .	M. G. No. 429, dated 9th June 1891 . . .	10,000	4½ „	10,000	...	10,000	...
		Carried over .	384,958		217,066	161,300	19,662	2,008

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1895 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
MADRAS—*concld.*		Brought forward .	384,958		217,066	161,300	19,662	2,008
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively . .	582,890	4½ p. c.	472,424	...	15,000	60,000
Tellichery Local Fund Board.	Completion of the Periah Ghât Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875 . .	6,000	4½ „	1,231	...	...	300
Saidapet do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively . . .	19,979	4½ „	4,889	...	...	1,263
Wellington Cantonment Committee.	Water-supply . .	G. I. Mily. No. 838F., dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892 . .	200	4¼ „	160	...	...	20
		TOTAL MADRAS .	994,027		695,770	161,300	34,662	63,591
BOMBAY.								
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879 . .	2,117,075	4½ p. c.	2,033,440	...	...	4,315
	Purchase of certain Government properties held by the Trust.	Ditto ditto .	84,468	*Nil*	37,376	...	...	4,315
	Dock Extension Works	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	940,000	4 and 3½ p. c.	942,406	...	18,191	...
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879.	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 „	...	759,688	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 „	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	5 „	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	5 „	...	243,300	...	...
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	5 „				
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889 . . .	82,500	5 „				
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a road at Wari Bunder.	G. R. No. 137 dated 27th May 1893 . . . G. R. No. 157 dated 16th July 1894. . . .	115,100	4 „	...	115,100	115,100	...
		Carried over .	5,223,423		3,013,222	2,062,368	133,291	8,630

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	5,223,423		3,013,222	2,002,368	133,291	8,030
Karachi Port Trust—*contd.*	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. No. 27, dated 7th January 1886	71,150	4½ p. c.	63,371	...	...	1,446
	Ditto . . .	G. I. No. 1427, dated 17th June 1885; G. R. P. W. D. Nos. 375 C. W. and 1096, dated 1st July 1886 . .	155,000	4½ „	145,666	...	...	2,818
	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty.	G. R. No. 1154, dated 27th March 1884 . . .	100,000	5 „	...	21,200	...	900
Karachi do.	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	200,000	4 p. c.	...	200,000	...	...
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	6 „	...	2,186	...	326
	Construction of a Bridge over the Sud Nala on the Wadgaon-Shikarpore Road.	G. R. No. 4171, dated 1st December 1891 . .	1,300	6 „	...	813	...	203
Ahmedabad do.	Construction of a Bridge over the Sabarmatti River.	G. R. No. 4777, dated 3rd December 1889, and No. 355, dated 3rd February 1890	3,400	4½ „	2,263	...	...	396
Bijapur do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ „	1,883	...	...	287
Ratnagiri do.	Construction of the Amba Ghât Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878 . . .	20,050	4½ „	4,162	...	...	410
Surat do.	To bear a portion of the cost of the Hope Bridge over the Tapti River.	G. I. F. D. No. 6564 of 11th November 1874 . .	35,000	4½ „	4,945	...	...	2,375
Dharwar do.	Miscellaneous Works.	G. R. No. 1043 of 26th March 1895 . . .	30,000	4½ „	2,000	...	2,000	...
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885.	12,000	6 „	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water-Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 „	256,514	...	165	1,119
	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868 . . .	27,864	6 „	...	...	...	100
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647					
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868 . . .	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 „	...	389,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	45,000	4 „	...	45,000	...	...
		Carried over .	6,892,128		3,494,026	2,725,467	135,456	19,010

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1895 —*continued.*

Name of Local Body	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	6,892,128		3,494,026	2,725,467	135,456	19,019
Bombay Municipality—*contd.*	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886 . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 13th August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,470,000	5 p. c.	...	1,470,000	...	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	5 „	...	218,000	...	3,400
	Construction of Drainage and Water-Works.	G. R. No. 1427, dated 4th May 1888 . . .	70,000	5 „	...	70,000	...	...
	Ditto . .	G. R. No. 873, dated 16th March 1888 . . .	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-Works.	G. I. R. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . . .	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	350,000	5 „	...	350,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	80,000	5 „	...	80,000	...	...
	Repayment of balance of Government consolidated loan.	G. R. No. 1989, dated 6th June 1893 . . .	420,000	4 „	...	420,000	...	...
	Construction of Drainage, Warter-Works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894 . . .	232,500	4 „	...	130,000	...	...
Karachi Municipality.	For the following works of public utility :— Water-Works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	50,000	5 & 6 p. c.	...	37,200	...	350
	Drainage Works .	G. R. No. 4672 of 25th November 1892 . .	60,000	4½ „	...	60,000	...	...
	Construction of a new reservoir . .	G. R. No. 2771 of 27th August 1894	10,000	4 „	...	9,000	9,000	...
Dharwar do. .	Improvement of Water-supply.	G. I. F. D. Nos. 3031 of 30th September 1876, and 4251, dated 16th October 1876 .	3,600	4½ „	838	...	...	231
Hyderabad do..	Construction of Water-Works.	G. I. F. D. Nos. 3539 of 9th December 1873, 4421 of 18th December 1873; 3637 of 11th October 1877, and 4203 of 23rd October 1877 .	30,000	4½ „	5,741	...	...	1,331
Sukkur do. .	Construction of Water-Works.	G. R. No. 3707, dated 24th October 1893 . . .	20,000	4½ „	...	20,000	6,150	...
Hubli Municipality.	Construction of Water-Works for the town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	24,200	4½ „	23,279	...	...	601
		Carried over .	10,227,516		3,523,884	5,835		

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1895—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority of Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1895.		Transactions during 1894-95.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward .	10,227,516		3,523,884	5,835,317	150,606	24,923
BOMBAY—*concld.*								
Sangamner Municipality.	Sanitary Works . .	G. I. F. D. No. 2308 of 29th June 1878 . . .	600	4½ p. c.	176	...	...	37
Panvel do.	Water-Works . .	G. R. Nos. 2659, 3672, and 4494, dated 29th June, 14th September, and 14th December 1892, respectively .	5,900	4½ „	5,704	...	...	100
Surat do.	Widening the roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	15,000	...	1,000
Godhra do.	Improvement of roads in the city.	G. R. F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889. .	1,000	5 „	814	...	...	38
Ahmedabad do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 . .	30,000	5 „	...	27,480	...	...
		G. R. No. 1449 of 14th May 1888	10,000	5 „	...	9,160	...	...
	Water and Drainage Works.	G. R. No. 300, dated 29th January 1890, and G. R. No. 559, dated 18th February 1890 . . .	45,000	4½ „	42,680	...	...	800
	Water-Works . .	G. R. No. 1449, dated 14th May 1888 . . .	30,000	5 „	...	14,977	...	1,373
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	5,100	...	...
	Making House connection with Drainage.	G. R. No. 1874, dated 17th May 1893 . .	2,000	4½ „	...	2,000	...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	20,000	4½ „	...	20,000	...	...
Pen do.	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	6 „	...	400	...	100
Ratnagiri City do.	Nachna Water-Works.	G. R. No. 3346 of 6th November 1880	3,000	6½ „	...	1,875	...	100
	Ditto ditto .	G. R. No. 2632 of 31st July 1884	1,500	5 „	...	1,500	...	...
Rajapur do.	Water-Works at Kodowli.	G. R. No. 273 of 3rd February 1879	2,000	7 „	...	...	...	100
	Ditto ditto .	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886, respectively . .	1,200	6 „	...	1,200	...	...
Chiplun do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water-Works.	G. R. No. 613 of 19th February 1883	3,000	6 „	...	...	...	300
Sholapur do.	Water-Works . .	G. R. No. 3036 of 30th November 1879 . . .	19,390	7 „	...	4,400	...	1,500
Satara do.	Extension of Water-Works.	G. R. No. 3740 of 13th December 1881 . . .	30,000	(a)	...	16,959	...	611
Islampur do.	Ditto ditto .	G. R. No. 4111 of 28th November 1893 . .	2,100	4½ p. c.	1,995	...	...	105
Junner do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	5 „	...	1,200	...	100
Telegaum-Dabhada Municipality	Construction of Water-Works.	G. R. Nos. 227 of 24th January 1883 and 1028 of 20th April 1887 . . .	3,320	5 „	...	1,991	...	166
Nariad do.	Construction of Latrines in the town.	G. R. Nos. 81 and 282, dated 10th and 26th January 1893, respectively . . .	1,000	4½ „	...	600	...	100
Dhulia do.	Improvement of the Water-supply.	G. R. Nos. 4948 of 14th December 1893 and 869 of 6th March 1893 . .	25,000	4½ „	24,799	...	1,000	201
Bhiwandi do.	Erection of school building . . .	G. R. No. 2999 of 13th September 1894 . . .	400	4½ „	400	...	400	...
		TOTAL BOMBAY .	10,493,326		3,600,452	5,959,159	152,006	31,654

(a) at 7 per cent., Rs. 4,330 at 6½ per cent., Rs. 17,400 at 6 per cent., Rs. 400 at 6½ per cent., and Rs. 300 at 4½ per cent.

00134365

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020